

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
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ORDER UNDER 11 U.S.C. §§ 105(a) AND 502(c) ESTIMATING OR PROVISIONALLY
ALLOWING CERTAIN UNRECONCILED CLAIMS SOLELY FOR PURPOSES OF
ADMINISTRATION OF DISCOUNT RIGHTS OFFERING

("RIGHTS OFFERING ESTIMATION ORDER")

Upon the motion, dated December 28, 2007 (the "Motion"), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order under 11 U.S.C. §§ 105(a) and 502(c) estimating or provisionally allowing certain unreconciled claims solely for the purposes of administering the Discount Rights Offering;¹ and upon the record of the hearing held on the Motion; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their stakeholders, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon, and sufficient cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.

¹

Capitalized terms not otherwise defined in this order shall have the meanings ascribed to them in the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan"), dated December 10, 2007 (Docket No. 11386).

2. Solely for the purposes of administering the Discount Rights Offering and allocating Discount Rights in accordance with Article 7.15(a)(i) of the Plan, the claims reflected on Exhibit A attached hereto are hereby estimated and temporarily allowed in the amounts set forth on Exhibit A.

3. To the extent that such provisional allowance or estimation results in a particular claimant's receiving more Discount Rights than such claimant should have received based on the ultimate allowed amount of such claim and such rights are transferred or exercised (the "Excess Discount Rights"), then, in the Reorganized Debtors' sole discretion, the Debtors shall be authorized but not directed to withhold an amount of New Common Stock (at Plan value) equivalent to the value of the Excess Discount Rights (at Plan value) from the ultimate direct distribution to such claimant. To the extent the value of the direct grant of New Common Stock is less than the value of the Excess Discount Rights, and the Reorganized Debtors elect to pursue such payment in their sole discretion, such claimant shall remit payment to the Reorganized Debtors upon written demand in an amount equal to the value of the Excess Discount Rights in excess of the value of the New Common Stock withheld by the Reorganized Debtors.

4. As more fully stated in the email correspondence between counsel for the Debtors and counsel for Robert Bosch GmbH ("Bosch") dated January 16, 2008, which correspondence shall govern the treatment of Bosch's Discount Rights and resolution of Bosch's Objection, Bosch may liquidate its Discount Rights and pay the proceeds thereof into an escrow account held by the Debtors. Upon liquidation of Bosch's claim, the proceeds shall be distributed to the parties in accordance with the order or agreement resolving Bosch's claim. The

Debtors' rights to recover any Excess Discount Rights shall be limited to the funds available in the escrow account.

5. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
January ___, 2008

UNITED STATES BANKRUPTCY JUDGE

Case No. 05-44481 (RDD)

EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
1599963 ONTARIO LIMITED	4769	\$297,095.72	5/4/2006	\$300,000.00
1ST CHOICE HEATING & COOLING INC	16606	\$22,046.54	5/14/2007	\$0.00
1ST CHOICE HEATING & COOLING INC	16601	\$22,046.54	5/15/2007	\$0.00
3M COMPANY	2468	\$517,747.63	4/3/2006	\$502,777.20
A D BRACKINS	4194	\$0.00	5/1/2006	\$0.00
A SCHULMAN INC	11260	\$98,066.34	7/27/2006	\$0.00
A SCHULMAN INC	16627	\$134,297.99	7/17/2007	\$0.00
AB AUTOMOTIVE ELECTRONICS LTD	9120	\$160,270.22	7/7/2006	\$154,772.90

*UNL stands for Unliquidated

*TBS stands for To Be Scheduled

EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AB AUTOMOTIVE INC	14239	\$5,244,135.51	7/31/2006	\$3,445,906.26
ABBAS MOHAMED A	4935	\$0.00	5/5/2006	\$0.00
ABC TECHNOLOGIES INC	1168	\$70,900.93	12/15/2005	\$0.00
ABCO FIRE PROTECTION INC & SIERRA LIQUIDITY FUND	2647	\$4,284.04	4/13/2006	\$3,398.89
ABULABAN MAJDI	13446	\$0.00	7/31/2006	\$0.00
ACCURATE THREADED FASTENERS INC ATF INC	11413	\$617,679.20	7/27/2006	\$550,000.00
ACE AMERICAN INSURANCE COMPANY	13018	\$0.00	7/28/2006	\$0.00
ACORN DISTRIBUTORS INC	2287	\$12,921.52	3/14/2006	\$7,723.22

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ACTCO TOOL AND MANUFACTURING COMPANY	8286	\$191,365.69	6/20/2006	\$31,220.00
ADMIRAL TOOL & MFG CO OF ILLINOIS	16406	\$149,294.92	11/6/2006	\$127,228.74
AFFINIA CANADA CORP EFT	11099	\$173,734.07	7/26/2006	\$173,734.07
AGFA	8719	\$90,518.74	6/28/2006	\$0.00
AI SHREVEPORT LLC	15299	\$389,277.00	7/31/2006	\$0.00
AIRGAS EAST INC	14279	\$3,649.48	7/31/2006	\$0.00
AIRGAS EAST INC	14278	\$18,704.93	7/31/2006	\$13,927.33
AIRGAS EAST INC	14280	\$13,930.66	7/31/2006	\$12,484.64

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AIRGAS SOUTH INC	14281	\$40,160.57	7/31/2006	\$40,160.57
AIRGAS SOUTHWEST INC	14277	\$88,154.71	7/31/2006	\$82,016.97
AKEBONO CORPORATION	2433	\$231,027.90	3/28/2006	\$0.00
AKZO NOBEL COATINGS INC	15234	\$425,367.33	7/31/2006	\$398,865.12
ALAN BOYD ROWLEY	7192	\$0.00	5/31/2006	\$342,773.79
ALBERT L CRAWFORD	10416691			\$388,888.32
ALBRECHT DONALD D	12117	\$0.00	7/28/2006	\$490,552.88
ALBRECHT DOROTHY	9764	\$149,231.72	7/18/2006	\$0.00

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP	12007	\$752,684.74	7/28/2006	\$752,684.74
ALCOA EXTRUSIONS INC	12009	\$77,872.57	7/28/2006	\$77,872.57
ALEGRE INC	12193	\$2,382,040.18	7/28/2006	\$351,963.62
ALFRED CASTILLO	12410	\$0.00	7/28/2006	\$0.00
ALFRED J BAILEY	6165	\$0.00	5/17/2006	\$0.00
ALFRED J POPPITT II	10416711			\$301,091.16
ALLEGRO MICRO SYSTEMS INC	1741	\$1,669,714.54	2/1/2006	\$1,410,167.30
ALLEN W BESEY	10416642			\$612,129.61

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ALLIANCE PRECISION PLASTICS CO	11574	\$37,451.00	7/27/2006	\$2,971.15
ALLIANCE PRECISION PLASTICS CO	11575	\$37,451.44	7/27/2006	\$0.00
ALPS AUTOMOTIVE INC	2246	\$6,140,513.59	3/10/2006	\$6,100,000.00
ALUMAX MILL PRODUCTS INC	12006	\$713,498.23	7/28/2006	\$713,498.23
ALVIN C SCHMIDT AND DARLA J SCHMIDT	11801	\$79,580.00	7/28/2006	\$0.00
AMBRAKE CORPORATION	6844	\$2,773,276.88	5/25/2006	\$2,768,486.44
AMD INTERNATIONAL SALES & SERVICE LTD	10589	\$136,561.72	7/25/2006	\$33,973.92
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1373	\$0.00	12/29/2005	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1374	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1375	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1376	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1377	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1378	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1379	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1380	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1381	\$0.00	12/29/2005	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1382	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1383	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1384	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1385	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1386	\$0.00	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1387	\$0.00	12/29/2005	\$0.00
AMERICAN RECYCLING & MANUFACTURING CO INC	16556	\$40,645.16	3/21/2007	\$40,645.15
AMERICAN RECYCLING & MFG CO INC	14256	\$38,397.95	7/31/2006	\$0.00

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMES REESE INC	9816	\$13,417.47	7/18/2006	\$8,117.47
AMES REESE INC	9820	\$118,242.99	7/18/2006	\$97,736.39
AMETEK INC	11900	\$32,498.64	7/28/2006	\$25,375.00
AMROC INVESTMENT LLC AS ASSIGNEE OF FLEXLINK SYSTEMS INC	8581	\$550,087.00	6/26/2006	\$470,871.00
AMROC INVESTMENTS LLC AS ASSIGNEE OF AAA COOPER TRANSPORTATION	8584	\$76,448.98	6/26/2006	\$75,549.82
AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER - NEY INC	7836	\$82,871.31	6/12/2006	\$79,106.44
AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER MPG CO INC	7837	\$152,445.85	6/12/2006	\$143,532.08
AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY	7514	\$58,187.44	6/6/2006	\$1,567.26

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINATTI INC	7995	\$896,187.82	6/14/2006	\$853,290.62
ANAND RAJ K	6176	\$0.00	5/17/2006	\$0.00
ANDERSON CARRIE	12134	\$0.00	7/28/2006	\$0.00
ANDERSON FREDERICK G	8173	\$0.00	6/19/2006	\$0.00
ANDERSON JON R	6693	\$0.00	5/23/2006	\$666,506.63
ANDREW J HARRIS	8360	\$0.00	6/22/2006	\$0.00
ANDREW R KOVAK TR	16280	\$20,000.00	8/31/2006	\$0.00
ANDREWS PATRICK J	5162	\$0.00	5/8/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ANDROID INDUSTRIES LLC	14645	\$3,184,562.00	7/31/2006	\$0.00
ANGELITA ESCOBEDO	13604	\$24,668.00	7/31/2006	\$0.00
ANGIOLIERI SUSAN L	7888	\$0.00	6/13/2006	\$0.00
ANNA JANE BERGWALL TR	12423	\$0.00	7/28/2006	\$0.00
ANTHONY LEE	10416750			\$13,535.98
APPLIED DATA SYSTEMS INC	349	\$147,550.00	11/4/2005	\$146,250.00
ARBON EQUIP CORP RITE HITE CORP	206	\$27,371.53	10/31/2005	\$13,065.09
ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS	16749	\$15,197.55	11/9/2007	\$14,600.67

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ARNOLD CENTER INC	12197	\$135,298.72	7/28/2006	\$77,516.26
ARNOLD THOMAS B	9683	\$0.00	7/17/2006	\$140,169.88
ARTHUR ANDERSEN LLP	16748	\$29,559.00	10/15/2007	\$0.00
ASHLAND INCORPORATED	2760	\$262,636.04	4/25/2006	\$237,856.78
ASHLEY MARGARET	4113	\$0.00	5/1/2006	\$0.00
ASI	15201	\$123,166.50	7/31/2006	\$35,107.98
ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC	2317	\$88,316.34	3/16/2006	\$35,399.20
ASSAAD SALWA H	7045	\$0.00	5/30/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ASSOCIATED SPRING DO BRASIL LTDA	12830	\$12,847.12	7/28/2006	\$8,043.55
AT&T CORP	7506	\$4,424,985.53	6/5/2006	\$4,424,958.53
AT&T GLOBAL SERIVCES FKA SBC GLOBAL	16636	\$751,745.35	8/6/2007	\$0.00
AT&T GLOBAL SERVICES FKA SBC GLOBAL	16637	\$647,310.88	8/6/2007	\$0.00
ATUL PASRICHA	14020	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14022	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14023	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14024	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

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ATUL PASRICHA	14025	\$0.00	7/31/2006	\$0.00
ATUL PASRICHA	14026	\$0.00	7/31/2006	\$0.00
AUDREY AMORT CARBRERA	9221	\$79,362.00	7/10/2006	\$0.00
AUSTIN R FISCHER	7553	\$0.00	6/6/2006	\$0.00
AUTOLIV ASP INC	15579	\$2,110,150.00	7/31/2006	\$0.00
AUTOLIV ASP INC	15580	\$2,110,150.00	7/31/2006	\$0.00
AUTOLIV ASP INC	15581	\$2,110,150.00	7/31/2006	\$0.00
AUTOLIV ASP INC	15582	\$2,110,150.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AUTOLIV ASP INC	15583	\$2,110,150.00	7/31/2006	\$250,000.00
AUTOMODULAR ASSEMBLIES INC	15018	\$549,277.73	7/31/2006	\$332,223.12
AUTOMOTIVE ELECTRONIC CONTROLS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4576	\$149,937.86	5/3/2006	\$149,937.86
AUTOMOTIVE SAFETY TECHNOLOGIES INC A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC	4574	\$4,032,367.00	5/3/2006	\$3,785,356.00
AUTOPARTES DE PRECISION A DIV OF MINIATURE PRECISION COMPONENTS	1406	\$314,170.07	12/30/2005	\$261,685.90
BAKER & DANIELS LLP	16377	\$93,339.39	10/20/2006	\$87,872.04
BAKER RONALD E	8428	\$0.00	6/23/2006	\$0.00

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BALL SYSTEMS	1768	\$9,060.00	2/3/2006	\$9,060.00
BALSEI MICHAEL	13450	\$0.00	7/31/2006	\$0.00
BARBARA A SANDERS	12206	\$0.00	7/28/2006	\$0.00
BARBARA METCALF BELL	5862	\$0.00	5/15/2006	\$0.00
BARBARA N STEPHENS	3140	\$0.00	4/28/2006	\$0.00
BARBARA SUE HARTLEY	8611	\$0.00	6/27/2006	\$0.00
BARCZAK JAMES T	3411	\$0.00	5/1/2006	\$0.00
BARNES GROUP CANADA CORP	12829	\$90,716.91	7/28/2006	\$88,440.43

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BARNES GROUP INC	12840	\$662,721.49	7/28/2006	\$545,615.53
BARR JAMES	8265	\$0.00	6/20/2006	\$0.00
BARRERA RICARDO B	12086	\$0.00	7/28/2006	\$0.00
BASF CORPORATION	8012	\$856,055.16	6/15/2006	\$791,010.71
BASF CORPORATION	16200	\$1,015,234.23	8/14/2006	\$0.00
BATESVILLE TOOL & DIE INC	10558	\$620,518.73	7/24/2006	\$604,039.84
BATTENBERG III J T	10582	\$25,577,870.48	7/25/2006	\$21,183,338.91
BATTENBERG LUANN C	10575	\$1,913,074.87	7/25/2006	\$0.00

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BATTENFELD OF AMERICA INC	1439	\$121,415.94	1/4/2006	\$83,403.44
BAYER MATERIALSCIENCE LLC	9577	\$122,826.05	7/17/2006	\$105,184.98
BEAVER VALLEY MANUFACTURING INC	11186	\$180,633.39	7/26/2006	\$0.00
BEAVER VALLEY MANUFACTURING INC	16615	\$180,633.39	6/15/2007	\$166,062.39
BECK BRUCE T	9657	\$1,142,111.00	7/17/2006	\$578,587.03
BECK SUSAN C	9665	\$174,610.00	7/17/2006	\$0.00
BEHR HELLA THERMOCONTROL GMBH	14058	\$34,109.64	7/31/2006	\$12,336.64
BEHR HELLA THERMOCONTROL GMBH	15197	\$141,105.88	7/31/2006	\$62,299.54

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BELLAVIA ROSS	8604	\$0.00	6/27/2006	\$0.00
BELLSOUTH TELECOMMUNICATIONS INC	1570	\$1,621.57	1/17/2006	\$1,621.57
BEN FREY	15433	\$0.00	7/31/2006	\$0.00
BENECKE KALIKO AG	9080	\$66,748.15	7/6/2006	\$66,748.15
BENECKE KALIKO AG	9081	\$72,359.49	7/6/2006	\$58,011.13
BENEFIELD JR SAM	8837	\$0.00	6/30/2006	\$0.00
BENJAMIN D RODRIGUEZ AND	3404	\$1,340.80	5/1/2006	\$0.00
BERGWALL DONALD	12424	\$0.00	7/28/2006	\$0.00

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BERNADETTE RACHWAL	4085	\$0.00	4/25/2006	\$0.00
BERNARD J QUICK	15635	\$0.00	7/31/2006	\$0.00
BEST FOAM FABRICATORS INC	16550	\$40,680.44	2/22/2007	\$0.00
BESTOR CARL J	6705	\$0.00	5/22/2006	\$0.00
BETH M SMITH	9875	\$0.00	7/19/2006	\$0.00
BETTE M WALKER	11951	\$0.00	7/28/2006	\$0.00
BETTY JANE HENRY	3268	\$0.00	4/28/2006	\$0.00
BEVERLY J GASKIN	12393	\$0.00	7/28/2006	\$0.00

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BEVERLY M JENKINS	15910	\$0.00	8/9/2006	\$0.00
BGF INDUSTRIES INC	1546	\$199,278.47	1/17/2006	\$183,958.76
BI TECHNOLOGIES CORPORATION	8372	\$788,628.25	6/22/2006	\$768,480.99
BILLIG WILLIAM G	3493	\$0.00	5/1/2006	\$0.00
BILLY WAYNE BRADY	550	\$100,000.00	11/14/2005	\$0.00
BISHOP CO	4263	\$7,210.00	5/1/2006	\$5,890.00
BISSELL DONALD R	6554	\$0.00	5/22/2006	\$0.00
BITTNER DEBRA	15194	\$0.00	7/31/2006	\$0.00

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BLACK DENNIS A	16021	\$0.00	8/9/2006	\$0.00
BLAIR FISHER MADELYN M	4006	\$0.00	5/1/2006	\$0.00
BLENK CLARENCE J	8214	\$0.00	6/19/2006	\$0.00
BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY KANSAS	1502	\$112,252.16	1/10/2006	\$97,459.26
BONNIE GOLDMAN	2996	\$0.00	4/27/2006	\$0.00
BOSTICK BARBARA A	12425	\$0.00	7/28/2006	\$0.00
BRADFORD INDUSTRIES INC	16564	\$60,814.07	3/5/2007	\$0.00
BRADLEY A BENNETT AND BARBARA R BENNETT	16591	\$643.64	3/29/2007	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BRADLEY N MCKEAN	14090	\$57,834.00	7/31/2006	\$0.00
BRADY BILLY W AND RENEE	4288	\$150,000.00	5/1/2006	\$0.00
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	\$179,220.24	7/28/2006	\$86,576.50
BREEN COLOR CONCENTRATES INC	14174	\$11,505.71	7/31/2006	\$11,505.71
BREEN COLOR CONCENTRATES INC	13740	\$11,505.71	7/31/2006	\$0.00
BREMER RICHARD J	9833	\$462,000.00	7/18/2006	\$481,959.19
BREWER ANTOINETTE M	10220	\$175,000.00	7/21/2006	\$0.00
BRIAN LEE PENLEY	350	\$9,210.55	11/4/2005	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BRIDGET HAUPERT	1086	\$100,000.00	12/9/2005	\$0.00
BRINK ROY D	4725	\$451,073.00	5/4/2006	\$0.00
BROADWAY S	8301	\$0.00	6/21/2006	\$0.00
BROCK JAMES C	2716	\$0.00	4/24/2006	\$0.00
BROEKHUIZEN BRADLEY A	5867	\$0.00	5/15/2006	\$0.00
BROOKS DAVID	15255	\$0.00	7/31/2006	\$0.00
BROOKS GARY J	12097	\$975,345.00	7/28/2006	\$0.00
BROOKS GARY J	12100	\$81,854.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BROWN EON J	5812	\$0.00	5/15/2006	\$0.00
BRUCE E KIRKHAM	10416634			\$715,227.00
BRUCKEN WILLIAM L	5203	\$0.00	5/8/2006	\$0.00
BRUSH WELLMAN INC	9105	\$277,159.38	7/7/2006	\$277,159.38
BRYANT NED C	5275	\$0.00	5/8/2006	\$0.00
BUCHANAN JR HARRY C	9298	\$0.00	7/11/2006	\$0.00
BUCHOLZ THOMAS	12116	\$0.00	7/28/2006	\$0.00
BUCKHORN INC	2610	\$178,955.76	4/11/2006	\$21,275.60

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BUDELEWSKI FRANK X	6706	\$2,195.44	5/24/2006	\$0.00
BUEHLER JERALD L	15723	\$0.00	7/31/2006	\$0.00
BUIS JOHN R	10049	\$0.00	7/20/2006	\$0.00
BURGER BARBARA P	6468	\$0.00	5/22/2006	\$0.00
BURGNER DAVID	12349	\$0.00	7/28/2006	\$0.00
BURKS DELORES	11371	\$0.00	7/27/2006	\$0.00
BURNETT DALE E	15651	\$0.00	7/31/2006	\$0.00
BUTERA CHARLES A	4972	\$0.00	5/8/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BYRON G HURST	2285	\$10,000.00	3/14/2006	\$0.00
C THORREZ INDUSTRIES INC	16247	\$579,130.61	8/18/2006	\$567,576.33
CALSONIC KANSEI CORPORATION	11185	\$244,509.04	7/26/2006	\$244,509.04
CALVARY DESIGN TEAM INC	4298	\$108,481.34	5/1/2006	\$108,481.34
CALVARY DESIGN TEAM INC DBA CALVARY AUTOMATION SYSTEMS	16266	\$113,031.34	8/25/2006	\$0.00
CALVARY DESIGN TEAM INC DBA CALVARY AUTOMATION SYSTEMS	16378	\$113,031.34	10/20/2006	\$0.00
CAMERON G B	6500	\$0.00	5/22/2006	\$0.00
CAMPBELL CAROLYN	9763	\$260,160.05	7/18/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CAMPBELL EDWIN L	9052	\$0.00	7/6/2006	\$0.00
CAPRO LTD	1704	\$874,448.21	1/30/2006	\$841,095.73
CAPSONIC AUTOMOTIVE INC	16735	\$778,532.62	10/25/2007	\$0.00
CARAUSTAR CUSTOM PACKAGING GROUP INC	1345	\$42,056.33	12/28/2005	\$0.00
CARCLO TECHNICAL PLASTICS	7310	\$789,854.35	6/1/2006	\$502,325.52
CARCLO TECHNICAL PLASTICS	7311	\$1,870.85	6/1/2006	\$0.00
CARL J BIRCHMEIER JR	16146	\$0.00	8/9/2006	\$0.00
CARLISLE ENGINEERED PRODUCTS INC	11910	\$4,868,870.27	7/28/2006	\$3,595,420.04

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CARMEN J MANDATO	15722	\$2.33	7/31/2006	\$2.33
CAROLYN DELOACH	8048	\$6,440.00	6/15/2006	\$0.00
CAROLYN NEEDHAM	14086	\$100,000.00	7/31/2006	\$0.00
CARPENTER PAMELA L	6947	\$0.00	5/26/2006	\$0.00
CARR ROBERT	15268	\$0.00	7/31/2006	\$0.00
CARRIER CORP	9462	\$14,995.98	7/13/2006	\$4,311.33
CASEY SR CHARLES E	2849	\$0.00	4/27/2006	\$0.00
CASTROL INDUSTRIAL INC	8676	\$330,095.92	6/27/2006	\$245,023.06

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CASTWELL PRODUCTS INC	1771	\$200,547.61	2/3/2006	\$155,030.54
CATALER NORTH AMERICA CORP	9760	\$4,041,686.30	7/18/2006	\$4,041,686.30
CATHERINE M ROZANSKI	12184	\$66,421.85	7/28/2006	\$0.00
CATHERINE REGINA HARRIS	4222	\$0.00	5/1/2006	\$0.00
CAVANAUGH JR DENNIS A	5923	\$0.00	5/16/2006	\$0.00
CDW COMPUTER CENTERS INC	88	\$5,813.57	10/24/2005	\$3,335.24
CDW COMPUTER CENTERS INC	420	\$14,748.55	11/8/2005	\$8,964.94
CDW COMPUTER CENTERS INC	419	\$132.69	11/8/2005	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CDW COMPUTER CENTERS INC	1659	\$885.80	1/24/2006	\$205.10
CELESTICA INC AND ITS SUBSIDIARIES	12813	\$1,799,626.39	7/28/2006	\$159,999.00
CENTRAL CAROLINA PRODUCTS INC	16542	\$50,118.34	2/13/2007	\$43,473.60
CENTRAL CAROLINA PRODUCTS INC	11447	\$50,118.34	7/27/2006	\$0.00
CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND	2693	\$245,952.74	4/19/2006	\$232,341.07
CF SPECIAL SITUATION FUND I LP	11777	\$516,441.65	7/27/2006	\$492,348.30
CH2M HILL SPAIN SL	15138	\$28,836.00	7/31/2006	\$25,372.60
CHANDLER CHRISTOPHER C	3281	\$0.00	4/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHANDLER RICHARD	16059	\$600,000.00	8/9/2006	\$0.00
CHANEY PEGGY R	4822	\$0.00	5/5/2006	\$0.00
CHAPIN KRISTINA	13568	\$0.00	7/31/2006	\$0.00
CHAPMAN ELANA	9526	\$0.00	7/14/2006	\$0.00
CHARELS M MCWEE	11882	\$0.00	7/28/2006	\$0.00
CHARLES A COTTEN	3425	\$6,822.24	5/1/2006	\$879,364.89
CHARLES A PERKINS JR	5554	\$0.00	5/10/2006	\$0.00
CHARLES E HARRELL	3554	\$10,000.00	5/1/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHARLES EDWARD BROWN	11276	\$0.00	7/27/2006	\$0.00
CHARLES H GIFFORD	TBS			\$0.00
CHARLES K VEENSTRA	10416739			\$191,274.55
CHARLES MASTERSON	10602	\$0.00	7/25/2006	\$0.00
CHARLES R MEIER	10416622			\$912,508.34
CHARLES R ROBINSON	14787	\$384,250.00	7/31/2006	\$0.00
CHARLES W CRAFT	9677	\$0.00	7/17/2006	\$0.00
CHARLES W ONDRICK	10416618			\$953,981.46

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHEN YANSHU	8350	\$17,533.18	6/22/2006	\$0.00
CHERYL A GROMOLL	15708	\$0.00	7/31/2006	\$0.00
CHIUCHIARELLI CHERYL	15845	\$0.00	8/9/2006	\$0.00
CHOON T CHON	15621	\$0.00	7/31/2006	\$0.00
CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR	7238	\$16,756.18	5/31/2006	\$16,120.74
CHRISTINA J CATTELL	14932	\$0.00	7/31/2006	\$0.00
CHRISTOPHER D GALLEY	13531	\$0.00	7/31/2006	\$0.00
CIARA M COMERFORD	15935	\$10,000.00	8/9/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CIARA M COMERFORD	15936	\$10,000.00	8/9/2006	\$0.00
CIARA M COMERFORD	15937	\$10,000.00	8/9/2006	\$0.00
CINGULAR WIRELESS	5087	\$31,423.21	5/8/2006	\$31,423.21
CINGULAR WIRELESS	5084	\$1,370.20	5/8/2006	\$1,370.20
CINGULAR WIRELESS	5085	\$1,011.99	5/8/2006	\$1,011.99
CIRCLE BROACH COMPANY INC	9541	\$30,818.00	7/14/2006	\$30,818.00
CITATION FOUNDRY CORP	1772	\$610,197.60	2/3/2006	\$598,042.84
CLARION CORPORATION OF AMERICA	2127	\$2,115,405.67	2/27/2006	\$2,002,908.45

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CLARK CHARLES	4889	\$1,500,000.00	5/5/2006	\$0.00
CLEMENTINE R POWERS	4082	\$0.00	4/24/2006	\$0.00
CLEO INC	3048	\$18,878.39	4/28/2006	\$0.00
CLEVELAND L PITTMAN	10416731			\$205,731.45
CLIFFORD G AMBLER	10189	\$0.00	7/21/2006	\$0.00
CLOSSER JOYCE M	10899	\$0.00	7/25/2006	\$0.00
COLLINS & AIKMAN	15339	\$1,481,668.72	7/31/2006	\$1,367,200.00
COLLINS & AIKMAN AUTOMOTIVE CANADA CO	16576	\$31,730.72	3/16/2007	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
COLLINS & AIKMAN AUTOMOTIVE EXTERIORS INC	16577	\$10,132.74	3/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE EXTERIORS INC	16578	\$764,853.77	3/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE INTERIORS INC	16579	\$17,054.96	3/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE INTERIORS INC	16575	\$659,963.54	3/16/2007	\$0.00
COLLINS WILLIAM L	10852	\$0.00	7/25/2006	\$432,950.62
COMBES JOHN H	6128	\$0.00	5/17/2006	\$0.00
COMERICA LEASING CORPORATION	12177	\$3,464,557.00	7/28/2006	\$375,000.00
COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	10155	\$266,081.47	7/21/2006	\$94,880.10

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
COMPUTER PATENT ANNUITIES LP	15379	\$617,204.24	7/31/2006	\$602,481.60
CONESTOGA ROVERS & ASSOCIATES INC	2339	\$63,642.38	3/20/2006	\$56,221.90
CONESTOGA ROVERS & ASSOCIATES INC	16604	\$140,195.09	5/21/2007	\$0.00
CONNECTOR PRODUCTS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4577	\$58,674.29	5/3/2006	\$58,674.29
CONNOR JOHN	13574	\$0.00	7/31/2006	\$0.00
CONSTABLE STEPHEN	14921	\$135,741.00	7/31/2006	\$0.00
CONTI TECH ELASTOMER COATINGS	9079	\$129,383.00	7/6/2006	\$117,611.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF APPLIED DATA SYSTEMS INC	16517	\$147,550.00	2/7/2007	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK C O STAR S	10390	\$367,359.35	7/24/2006	\$246,837.18
CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC	12688	\$878,079.89	7/28/2006	\$790,350.09
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BARRY METALS INTERNATIONAL	7235	\$27,708.00	5/31/2006	\$26,520.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY	9109	\$1,254,290.43	7/7/2006	\$1,253,185.67
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CACACE ASSOCIATES INC	9789	\$142,160.85	7/18/2006	\$121,260.85
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	\$1,510,230.74	7/28/2006	\$971,055.17
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	12691	\$1,539,602.72	7/28/2006	\$1,529,102.05

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC	7374	\$595,983.31	6/2/2006	\$530,803.34
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CEP PRODUCTS LLC FKA CARLISLE ENGINEERED PRODUCTS	12667	\$3,585,701.25	7/28/2006	\$3,077,717.78
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	\$315,699.49	7/24/2006	\$156,742.12
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	9112	\$135,377.75	7/7/2006	\$131,228.12
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	10381	\$166,195.72	7/24/2006	\$166,195.72
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	16374	\$170,899.32	10/18/2006	\$0.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	\$176,114.66	7/28/2006	\$174,308.42
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	\$141,675.49	7/24/2006	\$141,675.49

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	\$572,033.91	7/18/2006	\$572,033.91
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC	9111	\$603,421.56	7/7/2006	\$533,760.05
CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC	7237	\$241,702.84	5/31/2006	\$236,776.04
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	12686	\$2,466,373.54	7/28/2006	\$2,319,296.37
CONTRARIAN FUNDS LLC AS ASSIGNEE OF JOSEF SCHLEMMER GMBH	7369	\$17,659.83	6/2/2006	\$16,902.01
CONTRARIAN FUNDS LLC AS ASSIGNEE OF KARDEX SYSTEMS INC	9795	\$134,225.00	7/18/2006	\$118,225.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MEAD WESTVACO CORPORATION	10380	\$1,487,077.20	7/24/2006	\$1,444,045.60
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	10382	\$210,732.14	7/24/2006	\$210,732.14

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CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF NINGBO SCHLEMMER AUTOMOTIVE PARTS CO LTD	7367	\$56,625.90	6/2/2006	\$56,252.10
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON DUALTEC AUTOMOTIVE ELECTRONICS INC	12669	\$1,087,184.23	7/28/2006	\$1,030,332.89
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PARSON & MAXSON INC	8030	\$135,220.81	6/15/2006	\$111,390.58
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	9792	\$214,580.56	7/18/2006	\$214,580.56
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	\$184,138.31	7/28/2006	\$9,252.30
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12670	\$184,138.31	7/28/2006	\$60,734.68
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12671	\$184,138.31	7/28/2006	\$23,207.52
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC PLATE INC IDENTIFIED BY DEBTOR AS LACKS TRIM SYSTEMS	8024	\$142,150.86	6/15/2006	\$114,522.59

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CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	9113	\$116,590.48	7/7/2006	\$103,372.28
CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN	10387	\$36,892.83	7/24/2006	\$33,640.76
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	12690	\$865,517.60	7/28/2006	\$865,517.60
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIDLER GMBH & CO KG	8029	\$48,333.03	6/15/2006	\$43,620.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO	10385	\$102,464.27	7/24/2006	\$100,918.82
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	\$299,745.20	7/18/2006	\$299,745.20
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	12672	\$1,613,757.04	7/28/2006	\$1,509,409.84
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	12692	\$3,398,927.24	7/28/2006	\$3,395,680.90

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CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	\$120,459.00	7/28/2006	\$77,394.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	\$109,002.60	7/28/2006	\$89,520.40
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	\$91,243.71	7/28/2006	\$82,066.88
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	12693	\$1,494,571.82	7/28/2006	\$1,374,018.29
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7372	\$100,861.90	6/2/2006	\$28,255.92
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLWAY CORPORATION	9793	\$568,283.69	7/18/2006	\$557,025.45
CONTRARIAN FUNDS LLC AS TRANSFEEEE OF UNITED STARS INDUSTRIES INC	16745	\$13,238.61	11/13/2007	\$11,853.70
CONTROL MASTERS INC	8219	\$3,340.00	6/19/2006	\$0.00

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CONTROLS CREW INC	2266	\$8,550.00	3/13/2006	\$0.00
COOK CHARLES	15133	\$0.00	7/31/2006	\$0.00
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	\$2,624,997.09	7/31/2006	\$2,093,118.87
CORLIS D JACKSON	6296	\$800.00	5/19/2006	\$0.00
CORUS LP	5423	\$645,056.53	5/10/2006	\$412,536.60
CORYELL JANET	6702	\$0.00	5/24/2006	\$0.00
COSNOWSKI WILLIAM	12445	\$0.00	7/28/2006	\$0.00
CRACRAFT LARRY F	10605	\$0.00	7/25/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CRAIG G NAYLOR	11110	\$93,333.00	7/26/2006	\$0.00
CRAWFORD JON P	4798	\$0.00	5/5/2006	\$0.00
CREATIVE TECHNIQUES INC	14795	\$23,040.60	7/31/2006	\$23,040.60
CROUSE LINDA	9759	\$93,767.44	7/18/2006	\$0.00
CROWLEY TOOL CO	16132	\$22,475.50	8/9/2006	\$22,475.00
CROWN CREDIT COMPANY	6578	\$2,152.00	5/22/2006	\$0.00
CROWN EG INC	6594	\$103,809.40	5/22/2006	\$89,177.14
CROWN ENTERPRISES INC	11129	\$269,135.33	7/26/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CROWN PAPER BOX CORP	3990	\$18,185.18	5/1/2006	\$16,539.37
CROWN SOLUTIONS INC	6593	\$10,593.33	5/22/2006	\$10,593.33
CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC	9118	\$37,197.78	7/7/2006	\$36,628.41
CTS CORPORATION	11256	\$2,405,898.43	7/27/2006	\$2,004,748.51
CTS OF CANADA CO	11279	\$34,432.00	7/27/2006	\$24,300.00
CUNNINGHAM JR CHARLES R	9761	\$1,323,260.15	7/18/2006	\$1,056,728.33
CUNNINGHAM MARYBETH	14242	\$432,850.00	7/31/2006	\$0.00
CURTIS JAMES H	3125	\$0.00	4/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CURTIS RICHARD J	9240	\$0.00	7/10/2006	\$0.00
CZELUSTA JOSEPH C	3300	\$0.00	4/28/2006	\$0.00
D & R TECHNOLOGY LLC	9470	\$1,347,828.94	7/13/2006	\$1,244,861.71
D SCOTT MITCHELL	12409	\$0.00	7/28/2006	\$0.00
DAHN E BJORKMAN AND	15818	\$0.00	8/3/2006	\$0.00
DAHN E BJORKMAN AND JOYCE E	15817	\$0.00	8/3/2006	\$0.00
DALE E ANDERSON	10416724			\$232,421.17
DALE R STELMACH	11952	\$0.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DANA FIDLER	11796	\$392,000.00	7/28/2006	\$0.00
DANA FIDLER	16166	\$148,000.00	8/9/2006	\$0.00
DANICE MANUFACTURING CO	15329	\$77,751.36	7/31/2006	\$57,013.68
DANIEL B CRISHON	11975	\$0.00	7/28/2006	\$0.00
DANIEL C ROBERTS	10416689			\$391,165.83
DANIEL E WARREN	13537	\$4,788,000.00	7/31/2006	\$0.00
DANIEL JOSEPH	4980	\$0.00	5/8/2006	\$0.00
DANIEL MATUSZEWSKI	3276	\$0.00	4/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DANIEL P SULLIVAN	10416643			\$609,637.33
DANNY BERENS	3917	\$1,848.00	5/1/2006	\$0.00
DARIS JOHN M	4322	\$0.00	5/2/2006	\$0.00
DATWYLER RUBBER & PLASTICS	10907	\$929,544.79	7/25/2006	\$902,131.56
DAVALOR MOLD CORPORATION	8980	\$65,898.50	7/5/2006	\$61,898.50
DAVID A DEAN	12118	\$249,327.00	7/28/2006	\$0.00
DAVID A WINTERBOTTOM	10416701			\$362,290.44
DAVID C BARBEAU	11618	\$0.00	7/27/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID C CHAMBERLIN	4350	\$0.00	5/2/2006	\$0.00
DAVID E GAY	5287	\$0.00	5/8/2006	\$0.00
DAVID E INLOW	7966	\$0.00	6/8/2006	\$0.00
DAVID I MEYERS	10416639			\$659,481.60
DAVID J BASTIN	10416703			\$354,088.20
DAVID KNILL	11971	\$0.00	7/28/2006	\$0.00
DAVID M SHERBIN	12165	\$10,000.00	7/28/2006	\$0.00
DAVID M TEED	15920	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID MARSHALL ANDREWS	12241	\$208,288.00	7/28/2006	\$0.00
DAVID N FARR	11107	\$463,333.33	7/26/2006	\$0.00
DAVID N GOLDSWEIG	10416661			\$494,594.60
DAVID R HEILMAN	9785	\$3,695,502.95	7/18/2006	\$2,576,613.14
DAVID R MOORE	10416646			\$607,241.58
DAVID W PATTERSON	13559	\$469,243.00	7/31/2006	\$0.00
DAVID WOHLLEN	12363	\$0.00	7/28/2006	\$0.00
DAVIES JAMES E	6458	\$0.00	5/22/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAWES ALAN S	13410	\$584,823.05	7/31/2006	\$0.00
DAY JOAN C	4317	\$0.00	5/2/2006	\$0.00
DAY PAK INC EFT	13612	\$31,393.49	7/31/2006	\$28,110.23
DC COATERS INC	5723	\$11,422.93	5/12/2006	\$4,254.37
DE FALCO OSVALDO	13455	\$56,095.79	7/31/2006	\$0.00
DE RAEDT STEVEN	7754	\$10,600.00	6/9/2006	\$0.00
DEAN L FAULKNER	10416721			\$273,356.86
DEBRA A SMITH	16063	\$1,157.52	8/9/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DEBRA S ALEXANDER	10912	\$27,333.00	7/26/2006	\$0.00
DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC	13458	\$74,664.00	7/31/2006	\$74,664.00
DEFIANCE COUNTY C S E A ACCOUNT OF ERIC S RICHMAN	7143	\$7,979.78	5/30/2006	\$0.00
DEHORITY JUDITH W	10416	\$852,087.60	7/24/2006	\$0.00
DELAVERGNE GERALD A	12114	\$3,000,000.00	7/28/2006	\$0.00
DELORES J BALDRIDGE	4132	\$0.00	5/1/2006	\$0.00
DELORES P STEINBEISER	6744	\$0.00	5/24/2006	\$0.00
DEMAG PLASTICS GROUP CORP	10284	\$22,268.60	7/24/2006	\$9,596.80

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DENNIS E BECK	11081	\$0.00	7/24/2006	\$0.00
DENNIS L CHAPPELL	10416725			\$226,378.34
DENNIS M MEAD	9974	\$2,721,806.00	7/20/2006	\$542,251.57
DENNIS S HOEG	13833	\$177,625.00	7/31/2006	\$0.00
DENSO CORP	12339	\$697,778.00	7/28/2006	\$0.00
DENSO CORP	12341	\$697,778.00	7/28/2006	\$0.00
DENSO CORPORATION	12340	\$697,778.00	7/28/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11241	\$223,895.11	7/26/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DENSO INTERNATIONAL AMERICA INC	11244	\$3,242,628.87	7/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11242	\$223,895.11	7/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11243	\$223,895.11	7/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11245	\$223,895.11	7/26/2006	\$0.00
DENSO SALES CALIFORNIA INC	15026	\$22,200.24	7/26/2006	\$0.00
DENSO SALES CALIFORNIA INC	10590	\$22,200.24	7/25/2006	\$0.00
DEVCO CORPORATION	2938	\$3,445.73	4/27/2006	\$3,445.73
DEVOLÉ ROGER L	5916	\$0.00	5/16/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DEWEY L FRYE	5005	\$0.00	5/8/2006	\$0.00
DIANE M BENJAMIN	8809	\$1,217.12	6/30/2006	\$0.00
DIANE M FRIES	13567	\$0.00	7/31/2006	\$0.00
DIEMOLDING CORPORATION	675	\$544,824.79	11/18/2005	\$489,515.49
DILS PAULA	11628	\$86,802.98	7/27/2006	\$0.00
DILS TIMOTHY M	11629	\$675,689.87	7/27/2006	\$331,744.64
DIRECT SOURCING SOLUTIONS INC	14260	\$660,698.51	7/31/2006	\$150,913.15
DOBSON INDUSTRIAL INC	2364	\$278.75	3/22/2006	\$268.75

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DOLORES J OLIVER	3441	\$0.00	5/1/2006	\$0.00
DONALD H VAN DENBUSSCHE AND	16067	\$0.00	8/9/2006	\$0.00
DONALD K HOOPER	10416741			\$188,793.33
DONALD L RUNKLE	9787	\$13,266,638.38	7/18/2006	\$9,698,616.47
DONALDSON COMPANY INC	10490	\$538,577.55	7/24/2006	\$332,257.57
DONNA L GREENBURY	11282	\$0.00	7/27/2006	\$0.00
DOREY DENNIS R	4361	\$0.00	5/2/2006	\$0.00
DOROTHY J PHILLIPS AND DEBORAH	11817	\$0.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DOUGLAS R SCHAFER	10416715			\$292,272.08
DOWELL D	4726	\$0.00	5/4/2006	\$0.00
DOYLE RICHARD	6503	\$0.00	5/22/2006	\$0.00
DR BERND GOTTSCHALK	12164	\$682,083.00	7/28/2006	\$0.00
DRAKE RONALD J	5000	\$0.00	5/8/2006	\$0.00
DRALLE DANIEL D	13580	\$0.00	7/31/2006	\$0.00
DRURY DAVID L	9608	\$0.00	7/17/2006	\$0.00
DRURY DAVID L	9609	\$0.00	7/17/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DRURY DAVID L	9610	\$216,000.00	7/17/2006	\$0.00
DRURY DAVID L	9611	\$0.00	7/17/2006	\$0.00
DRURY DAVID L	9612	\$0.00	7/17/2006	\$0.00
DRURY DAVID L	9613	\$693,840.00	7/17/2006	\$800,637.20
DUANE A BOLINGER	16036	\$239,909.00	8/9/2006	\$0.00
DUCA STEPHEN	11283	\$0.00	7/27/2006	\$0.00
DURHAM LARRY M	6236	\$0.00	5/18/2006	\$0.00
DWIGHT L GOODIN	10416687			\$399,450.73

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	\$123,481.26	7/25/2006	\$74,857.26
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10597	\$2,419,203.01	7/25/2006	\$2,000,792.55
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10598	\$172,287.79	7/25/2006	\$172,287.79
E R WAGNER MANUFACTURING CO	10685	\$11,400.00	7/26/2006	\$10,944.00
EARL WILLIAMS JR	5657	\$0.00	5/11/2006	\$0.00
EATON AEROQUIP DE MEXICO SA DE CV	10971	\$332,442.44	7/26/2006	\$130,456.87
EATON BI STATE VALVE CLAIM	12158	\$2,000,000.00	7/28/2006	\$400,000.00
EATON CORPORATION	6809	\$740,224.29	5/25/2006	\$740,224.29

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EATON ELECTRICAL	10908	\$4,692.90	7/26/2006	\$0.00
EATON HYDRAULICS INC	11029	\$1,865.03	7/26/2006	\$0.00
EATON POWER QUALITY CORPORATION	10969	\$6,996.16	7/26/2006	\$6,996.16
EATON YALE LTD	10970	\$14,019.41	7/26/2006	\$14,019.41
EBBERT MARY	9767	\$201,221.25	7/18/2006	\$0.00
EBBERT WILLIAM A	14243	\$3,331,070.67	7/31/2006	\$2,523,497.69
EDWARD E GOETTL	11876	\$0.00	7/28/2006	\$0.00
EDWARD J BEALE	5430	\$0.00	5/10/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EDWARD LEO AND	8904	\$0.00	7/5/2006	\$0.00
EDWARD R ARBITTER JR	11112	\$0.00	7/26/2006	\$0.00
EICHENLAUB BRIAN	15712	\$42,988.00	7/31/2006	\$0.00
EIKENBERRY & ASSOCIATES INC	15141	\$438,605.19	7/31/2006	\$160,048.74
EILEEN D MEAD	9975	\$1,201,266.00	7/20/2006	\$0.00
EIS INC	9924	\$11,820.81	7/19/2006	\$11,820.81
EL PASO HEATER & SUPPLY & SIERRA LIQUIDITY FUND	2641	\$4,944.50	4/13/2006	\$3,654.50
ELECTRONIC SOLUTIONS INC	1201	\$104,504.04	12/19/2005	\$104,504.04

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ELIA WILLIAM P	14088	\$189,103.00	7/31/2006	\$0.00
ELIZABETH ZOGLIO	5061	\$0.00	5/8/2006	\$0.00
ELKHART PRODUCTS CORPORATION	432	\$155,995.20	11/8/2005	\$138,545.28
ELLINGTON HENRY	13413	\$0.00	7/31/2006	\$0.00
ELLISON JR ALBERT	6585	\$0.00	5/22/2006	\$0.00
ELMORE JR ARLIS M	5319	\$0.00	5/8/2006	\$100,000.00
EMC2 CORPORATION	14837	\$115,123.63	7/31/2006	\$73,342.81
EMPRESAS CA LE TIAXCALA SA DE CV	15511	\$184,306.40	7/31/2006	\$74,000.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ENERGY CONVERSION SYSTEMS	15239	\$139,507.23	7/31/2006	\$58,655.00
ENERGY ENGINEERING & CONSULTING SERVICES LLC	179	\$4,480.00	10/28/2005	\$0.00
ENSELEIT LUDWIG	9876	\$0.00	7/19/2006	\$0.00
ENTERGY MISSISSIPPI INC	813	\$963,099.68	11/22/2005	\$363,099.68
EPCOS INC	8946	\$653,356.73	7/5/2006	\$653,356.73
EPPOLITO JOHN	12408	\$0.00	7/28/2006	\$0.00
EQUITY CORPORATE HOUSING	2523	\$179,246.02	4/3/2006	\$179,246.02
ERIC HAUPERT	1087	\$300,000.00	12/9/2005	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ERNEST A KNOBELSPIESSE	9137	\$1,929,245.96	7/10/2006	\$1,355,328.90
ERNEST E ERWIN	3877	\$0.00	5/1/2006	\$0.00
ESSEX GROUP INC	11530	\$795,196.61	7/27/2006	\$0.00
EST TESTING SOLUTIONS	1933	\$161,818.99	2/9/2006	\$161,818.99
EUGENE TERRY MOORE ESQ FOR ARLIS ELMORE	5374	\$0.00	5/9/2006	\$0.00
EVELYN A DIEGNAN	4543	\$0.00	5/3/2006	\$0.00
EVELYN M MURRAY	10135	\$0.00	7/21/2006	\$0.00
EXXONMOBIL OIL CORPORATION	7247	\$192,937.77	6/1/2006	\$7,352.96

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
F TIMOTHY RICHARDS	11955	\$0.00	7/28/2006	\$0.00
F&G MULTI SLIDE INC	16751	\$250,422.69	12/5/2007	\$250,422.69
FAISON OFFICE PRODUCTS LLC	11025	\$177,519.59	7/26/2006	\$110,914.53
FALINSKI MICHAEL J	8436	\$0.00	6/23/2006	\$0.00
FAST TEK GROUP LLC	6601	\$50,414.05	5/22/2006	\$48,289.85
FATZINGER ROBERT	13503	\$0.00	7/25/2006	\$0.00
FATZINGER ROBERT L	10826	\$497,400.00	7/25/2006	\$0.00
FATZINGER ROBERT L	13506	\$0.00	7/25/2006	\$214,837.15

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FCI AUSTRIA GMBH	14042	\$711.42	7/31/2006	\$0.00
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	\$376,357.61	7/31/2006	\$291,614.38
FCI AUTOMOTIVE FRANCE SA	14129	\$15,945.87	7/31/2006	\$13,762.67
FCI CANADA INC	14125	\$76,964.21	7/31/2006	\$64,568.00
FCI ELECTRONICS MEXICO S DE RL DE CV	14128	\$294,001.77	7/31/2006	\$259,344.24
FCI ITALIA SPA	14127	\$361.40	7/31/2006	\$361.40
FCI USA INC	14130	\$407,299.95	7/31/2006	\$317,940.86
FEDERAL EXPRESS CORPORATION	15604	\$1,000.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FEDERAL MOGUL CORPORATION	1111	\$1,952,349.57	12/12/2005	\$0.00
FEDEX CUSTOM CRITICAL	747	\$1,941.46	11/21/2005	\$1,941.46
FEDEX CUSTOM CRITICAL	749	\$67,998.47	11/21/2005	\$67,998.47
FEDEX FREIGHT	6934	\$17,219.26	5/26/2006	\$17,219.26
FELL LYLE E	7660	\$0.00	6/8/2006	\$0.00
FERRIS GLENN E	4682	\$0.00	5/4/2006	\$0.00
FERRO ELECTRONIC MATERIALS	9950	\$131,873.52	7/19/2006	\$47,252.75
FERRO ELECTRONIC MATERIALS	9951	\$79,244.79	7/19/2006	\$71,677.09

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FERRO ELECTRONIC MATERIALS	9953	\$24,500.00	7/19/2006	\$18,830.00
FERRY ROGER F	7138	\$8,653.12	5/30/2006	\$0.00
FHBC AMERICA INC	6991	\$168,862.08	5/30/2006	\$0.00
FINLEY WILLIAM D	5231	\$0.00	5/8/2006	\$0.00
FIRETTO JOHN P	6356	\$0.00	5/19/2006	\$0.00
FIRST CHOICE HEATING & COOLING INC	15804	\$9,555.10	8/2/2006	\$9,555.10
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	\$633,258.00	1/26/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	16739	\$633,258.00	11/6/2007	\$566,254.64
FIRSTENERGY SOLUTIONS CORP	2342	\$2,801,641.96	3/20/2006	\$2,445,010.64
FISCHER JOSEPH J	8806	\$0.00	6/30/2006	\$0.00
FLAMBEAU INC	12212	\$800,348.45	7/28/2006	\$584,258.31
FLANERY MARY K	9513	\$0.00	7/14/2006	\$0.00
FLEX TECHNOLOGIES INC	11542	\$72,759.50	7/27/2006	\$39,992.50
FLEXIBLE AUTOMATION INC	863	\$14,900.00	11/28/2005	\$13,410.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FLORENCE SCHAEFFER TR	3517	\$0.00	5/1/2006	\$0.00
FLOW DRY TECHNOLOGY LTD	8508	\$22,258.80	6/26/2006	\$22,258.80
FLUELLYN HERMAN D	2874	\$0.00	4/27/2006	\$0.00
FORD REBECCA	7012	\$0.00	5/30/2006	\$0.00
FORD STEVAN T	6830	\$0.00	5/25/2006	\$0.00
FORMER SHAREHOLDERS OF ATRI LLC	14178	\$571,792.00	7/31/2006	\$0.00
FOSTER ELECTRIC USA INC	5568	\$307,574.95	5/10/2006	\$306,445.51
FOSTER PAUL D	4144	\$0.00	5/1/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FOSTER ROSEMARY	12028	\$118,613.00	7/28/2006	\$0.00
FRAENKISCHE USA LP	16511	\$59,175.40	6/8/2006	\$32,065.78
FRANCIS L POTTER	5540	\$0.00	5/10/2006	\$0.00
FRANCISCO A ORDONEZ	11961	\$0.00	7/28/2006	\$0.00
FRANK W HODITS JR	10560	\$15,650.00	7/24/2006	\$0.00
FRANK W HODITS JR	13493	\$12,738.00	7/24/2006	\$0.00
FRANK W HODITS JR	13494	\$13,378.00	7/24/2006	\$0.00
FRANK W HODITS JR	14035	\$140,404.00	7/24/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FRANK W HODITS JR	14036	\$907,080.00	7/24/2006	\$452,657.72
FRANKLIN NORMA JEAN	8671	\$0.00	6/27/2006	\$0.00
FRED J BELLAR III	13578	\$0.00	7/31/2006	\$0.00
FREDERICK P ARNDT	10416651			\$565,272.98
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	\$499,659.22	7/27/2006	\$90,000.00
FREUDENBERG NOK INC	11602	\$4,638.17	7/27/2006	\$4,488.50
FREUDENBERG NONWOVENS LP EFT	5463	\$17,971.26	5/10/2006	\$0.00
FRIEND GARY D	6308	\$0.00	5/19/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FRYS METAL INC A COOKSON ELECTRONICS COMPANY	15679	\$12,284.59	7/31/2006	\$0.00
FRYS METAL INC A COOKSON ELECTRONICS COMPANY	15681	\$58,228.25	7/31/2006	\$0.00
FUJIKURA AMERICA INC	11659	\$242,455.24	7/27/2006	\$216,269.82
FUJITSU TEN CORP OF AMERICA	2377	\$5,504,674.99	3/22/2006	\$5,292,793.00
FUNKE DALE L	9589	\$0.00	7/17/2006	\$0.00
FURUKAWA ELECTRIC NORTH AMERICA APD INC AND FURUKAWA ELECTRIC COMPANY	10574	\$5,069,133.35	7/25/2006	\$5,069,133.35
FURUKAWA ELECTRIC NORTH AMERICA APD INC AND FURUKAWA ELECTRIC COMPANY	12347	\$2,589,684.56	7/28/2006	\$0.00
FUTABA CORPORATION OF AMERICA	9261	\$4,251,232.51	7/11/2006	\$4,030,495.73

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GADDIS JUDITH	7680	\$0.00	6/8/2006	\$0.00
GAFFE KAREN A	9986	\$702,812.53	7/20/2006	\$430,659.69
GALE STEPHEN	12421	\$0.00	7/28/2006	\$0.00
GARDNER ANTHONY N	5368	\$0.00	5/9/2006	\$602,224.30
GARY J BROOKS	12099	\$18,570.00	7/28/2006	\$0.00
GARY J BROOKS	12101	\$18,570.00	7/28/2006	\$0.00
GARY J BROOKS	12102	\$18,000.00	7/28/2006	\$0.00
GARY J BROOKS AND KATHLEEN L	12103	\$1,467,882.00	7/28/2006	\$366,313.05

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GARY J GRAY	7668	\$0.00	6/8/2006	\$0.00
GARY J SIDDALL	11954	\$0.00	7/28/2006	\$0.00
GARY L ROBERTSON	10416635			\$701,102.62
GARY T BARRON	13571	\$809,119.40	7/31/2006	\$0.00
GAY DAVID	3505	\$0.00	5/1/2006	\$0.00
GAYLE A BECK	10498	\$0.00	7/24/2006	\$0.00
GCI TECHNOLOGIES INC	16570	\$337,154.09	3/12/2007	\$334,006.68
GE COMMERCIAL MATERIALS SA DE CV	11310	\$1,206,987.71	7/27/2006	\$919,726.32

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10191	\$7,020.00	7/21/2006	\$3,680.00
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	\$5,295.00	7/21/2006	\$1,833.00
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	\$341,525.93	7/21/2006	\$272,469.51
GE INFRASTRUCTURE SENSING	10734	\$755,003.52	7/25/2006	\$746,745.11
GE PLASTICS	11473	\$5,256,752.18	7/27/2006	\$3,723,644.04
GE SILICONES	15540	\$651,800.43	7/31/2006	\$539,428.83
GEBBIA STEVEN	16178	\$0.00	8/9/2006	\$0.00
GENERAL ELECTRIC CAPITAL CORP	15452	\$651,626.18	7/31/2006	\$635,904.99

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC	500	\$6,837.48	11/10/2005	\$6,837.48
GENERAL PRODUCTS DELAWARE CORP	8780	\$723,930.00	6/30/2006	\$40,000.00
GEORGE B ALBRECHT	9773	\$2,100,876.18	7/18/2006	\$1,440,975.73
GEORGE B SLOAN JR	9782	\$2,252,726.13	7/18/2006	\$1,646,159.25
GEORGE J SLETVOLD JR	10416712			\$298,996.94
GEORGE W CHESTNUT JR	10416686			\$401,669.34
GEORGE W KITCHEN	3444	\$0.00	5/1/2006	\$0.00
GEORGIA SELF INSURERS GUARANTY TRUST FUND	4768	\$0.00	5/4/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GERALD D HEILMAN	10416670			\$466,762.89
GERNHART SANDRA	14893	\$0.00	7/31/2006	\$0.00
GERTRUDE BINGA	8194	\$0.00	6/19/2006	\$0.00
GIDDENS DENNIS L	4586	\$0.00	5/4/2006	\$0.00
GILBERT J DONNELLY SHARON DONNELLY SURVIVOR BENEFITS	10483	\$0.00	7/24/2006	\$0.00
GILLESPIE HAROLD M	11155	\$0.00	7/26/2006	\$0.00
GLENN M HOWARTH	15336	\$0.00	7/31/2006	\$0.00
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	\$230,129.45	7/31/2006	\$115,518.21

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GOBAR SYSTEMS INC	15429	\$431,794.32	7/31/2006	\$420,624.29
GODI PAUL E	6900	\$0.00	5/26/2006	\$0.00
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15064	\$5,895,235.82	7/31/2006	\$5,830,462.15
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15086	\$10,800,051.81	7/28/2006	\$10,681,386.67
GOLICK EDWARD A	9536	\$0.00	7/14/2006	\$459,386.90
GOODING CYNTHIA A	12429	\$0.00	7/28/2006	\$0.00
GORDON PATRICIA A	9229	\$0.00	7/10/2006	\$151,278.47

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GORDON PATRICIA A	9475	\$0.00	7/10/2006	\$0.00
GOSE BARRY L	9296	\$0.00	7/11/2006	\$0.00
GOUKER JR ROBERT H	11586	\$2,600,000.00	7/27/2006	\$0.00
GRABER DAVID W	5724	\$0.00	5/12/2006	\$0.00
GRADY DENNIS F	10463	\$0.00	7/24/2006	\$0.00
GRADY DENNIS F	10465	\$0.00	7/24/2006	\$0.00
GRAHAM GERALD	9520	\$2,537,008.00	7/14/2006	\$0.00
GRAY DONNA J	4630	\$0.00	5/4/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GREAK & BUSBY PC	8502	\$20,000.00	6/26/2006	\$20,000.00
GREAT NORTHERN TRANSPORTATION CO INC	1544	\$49,857.50	1/17/2006	\$46,497.50
GREELEY CONTAINMENT & REWORK INC	11248	\$1,777.27	7/27/2006	\$1,777.27
GREELEY CONTAINMENT & REWORK INC	11249	\$31,625.46	7/27/2006	\$31,625.46
GREELEY CONTAINMENT & REWORK INC	11250	\$46,237.04	7/27/2006	\$21,000.37
GREELEY CONTAINMENT & REWORK INC	11251	\$31,625.46	7/27/2006	\$11,733.46
GREEN BILLY G	4801	\$0.00	5/5/2006	\$0.00
GREEN THOMAS	13539	\$2,786,362.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GREENHALGH D	5487	\$1,350,000.00	5/10/2006	\$0.00
GREER STOP NUT INC	9798	\$37,253.38	7/18/2006	\$28,772.36
GREGORY A WHITE	15545	\$0.00	7/31/2006	\$0.00
GREGORY D KOCHENDORFER	13579	\$3,278,053.00	7/31/2006	\$0.00
GREGORY ROY	8495	\$0.00	6/26/2006	\$0.00
GREIF INC GCC DRUM	2007	\$24,006.70	2/14/2006	\$24,006.70
GRIFFCO QUALITY SOLUTIONS INC	15229	\$21,267.84	7/31/2006	\$18,798.22
GROSSE CAROLYN	9985	\$40,371.62	7/20/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GROSSE RICHARD R	9992	\$816,184.14	7/20/2006	\$453,400.49
GRUNER AG	831	\$3,847.71	11/23/2005	\$2,064.54
GUIDE CORPORATION	14070	\$0.00	7/31/2006	\$0.00
GULLY TRANSPORTATION	10019	\$63,903.24	7/20/2006	\$31,864.57
GUY C HACHEY	11973	\$0.00	7/28/2006	\$0.00
GUY S JONES	10416617			\$989,719.77
GW PLASTICS INC	68	\$179,190.75	10/21/2005	\$0.00
GW PLASTICS INC	69	\$75,093.37	10/21/2005	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GW PLASTICS INC	70	\$276,013.27	10/21/2005	\$0.00
GW PLASTICS INC	72	\$107,785.70	10/22/2005	\$0.00
H & L TOOL COMPANY INC	16746	\$41,723.84	11/13/2007	\$34,379.19
HAAS DAVID R	6299	\$0.00	5/19/2006	\$0.00
HAEUFLE RICHARD	5198	\$0.00	5/8/2006	\$0.00
HAGBERG JANE	8470	\$0.00	6/26/2006	\$0.00
HALL WILLIAM E	7970	\$0.00	6/14/2006	\$0.00
HAMLIN SANDRA L	9788	\$0.00	7/18/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HAMLIN TOOL & MACHINE CO INC	11950	\$32,225.40	7/28/2006	\$0.00
HAMMER EDWARD G	4827	\$0.00	5/5/2006	\$0.00
HAMMER SUSAN L	5987	\$0.00	5/16/2006	\$0.00
HAMMOND GROUP INC	4427	\$139,123.46	5/2/2006	\$139,123.46
HANDLEY RALPH E	15802	\$0.00	8/2/2006	\$777,141.97
HARCO BRAKE SYSTEMS INC	9466	\$2,114,936.05	7/13/2006	\$2,099,080.09
HARCO INDUSTRIES INC	16497	\$606,089.00	1/23/2007	\$548,176.74
HARE KATHALEEN A	9017	\$0.00	7/5/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HARI I RADHESHWAR	10416729			\$213,085.63
HARMAN BECKER AUTOMOTIVE SYSTE	6606	\$191,024.66	5/22/2006	\$191,024.66
HARMON LESLIE W	8155	\$0.00	6/19/2006	\$0.00
HAYES LEMMERZ INTERNATIONAL INC	11979	\$499,401.49	7/28/2006	\$363,106.00
HAYES LEMMERZ INTERNATIONAL INC	11980	\$499,401.49	7/28/2006	\$0.00
HAYWARD WOODROW	16173	\$0.00	8/9/2006	\$0.00
HEALTHPLUS OF MICHIGAN INC	13453	\$0.00	7/31/2006	\$0.00
HEALTON ROBERT L	6104	\$0.00	5/17/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HEGSTROM JAMES B	10413	\$0.00	7/24/2006	\$325,547.76
HEILMAN MARY ANN	9762	\$152,148.03	7/18/2006	\$0.00
HEISEY DUANE L	10858	\$0.00	7/25/2006	\$0.00
HELLERMANN TYTON GMBH	1338	\$6,555.25	12/27/2005	\$6,555.25
HENDRICKSON	16718	\$0.00	10/4/2007	\$0.00
HENDRICKSON DAVID	16713	\$1,592,050.00	9/24/2007	\$0.00
HENDRICKSON DAVID M	16719	\$540,000.00	10/4/2007	\$0.00
HENDRICKSON DAVID M	16720	\$0.00	10/4/2007	\$519,348.85

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HENKEL CORPORATION HENKEL ELECTRONICS	10656	\$781,205.06	7/25/2006	\$417,668.32
HENKEL CORPORATION HENKEL ELECTRONICS	10681	\$781,205.06	7/25/2006	\$3,460.15
HENKEL CORPORATION HENKEL LOCTITE	13441	\$115,694.05	7/31/2006	\$31,280.54
HENKEL CORPORATION SOVEREIGN COMMERCIAL GROUP	13249	\$14,112.30	7/31/2006	\$10,358.10
HENKEL SURFACE TECHNOLOGIES	6497	\$67,576.91	5/22/2006	\$67,576.91
HENMAN ENGINEERING & MACHINE INC	1714	\$2,002.09	1/30/2006	\$1,011.90
HENMAN ENGINEERING & MACHINE INC	1715	\$127,058.35	1/30/2006	\$92,916.58
HENMAN ENGINEERING & MACHINE INC	1716	\$282,500.00	1/30/2006	\$214,500.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10394	\$594,923.93	7/24/2006	\$365,810.93
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10393	\$0.00	7/24/2006	\$0.00
HERAEUS METAL PROCESSING INC	10123	\$322,860.53	7/21/2006	\$5,422.00
HESTER MARK	15500	\$0.00	7/31/2006	\$0.00
HEUSTON KEVIN	4728	\$0.00	5/4/2006	\$0.00
HEWLETT PACKARD COMPANY	9352	\$4,948,005.65	7/11/2006	\$4,921,104.00
HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION	10683	\$953,280.40	7/26/2006	\$166,642.02

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HICKS CAROL D	10173	\$0.00	7/21/2006	\$0.00
HIDRIA USA	3734	\$30,248.78	5/1/2006	\$0.00
HIGGINS JOHN J	4540	\$0.00	5/3/2006	\$0.00
HIGHLAND INDUSTRIES INC	10966	\$0.00	7/26/2006	\$0.00
HIGHLAND INDUSTRIES INC	10967	\$0.00	7/26/2006	\$0.00
HILLSBOROUGH COUNTY TAX COLLECTOR	5372	\$860.67	5/9/2006	\$860.67
HIPKINS KATHLEEN F	7215	\$155,230.64	5/31/2006	\$0.00
HIRSCHMANN CAR COMMUNICATIONS GMBH	14313	\$263,963.41	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	\$5,415,329.84	11/7/2005	\$5,415,329.84
HODSON MARGARET R	4364	\$1,538,340.00	5/2/2006	\$0.00
HOLBROOK MARTIN G	6303	\$0.00	5/19/2006	\$0.00
HOLLASCH KURT D	9439	\$868,272.00	7/13/2006	\$0.00
HOLLASCH KURT D	9666	\$11,700.00	7/17/2006	\$0.00
HOLLASCH KURT D	10562	\$202,000.00	7/24/2006	\$0.00
HOLLASCH KURT D	10563	\$1,720,083.00	7/24/2006	\$0.00
HOLLASCH KURT D	10564	\$88,284.00	7/24/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOLLASCH KURT D	11161	\$1,941,219.00	7/26/2006	\$839,037.10
HOLLINGSWORTH & VOSE CO	9540	\$39,111.67	7/14/2006	\$15,157.96
HOLMES JOHN R	9600	\$0.00	7/17/2006	\$1,032,621.88
HOLSET ENGINEERING COMPANY LTD CO CUMMINS BUSINESS SERVICES	11214	\$4,950.96	7/26/2006	\$0.00
HOLZHAUSEN ALAN D	5190	\$0.00	5/8/2006	\$0.00
HONEYWELL INTERNATIONAL AEROSPACE	1477	\$164,535.00	1/9/2006	\$150,255.00
HOOD CABLE COMPANY	11949	\$1,792,207.26	7/28/2006	\$1,500,000.00
HOOVER CONNIE S	6845	\$0.00	5/25/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HORTON ROBERT B	4588	\$0.00	5/4/2006	\$0.00
HOSSENLOPP KATHLEEN C	12149	\$0.00	7/28/2006	\$0.00
HOSSENLOPP PETER M	12150	\$0.00	7/28/2006	\$607,405.20
HOTCHKIN NICHOLAS	12148	\$0.00	7/28/2006	\$0.00
HOUSTON JOE E	7900	\$0.00	6/13/2006	\$0.00
HOWARD & HOWARD ATTORNEYS P C	8718	\$234,631.11	6/28/2006	\$234,354.86
HOWARD CHRISTINE	9170	\$0.00	7/10/2006	\$0.00
HOWARD PAUL T	6404	\$0.00	5/22/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HTC GLOBAL SERVICES INC	12016	\$331,469.00	7/28/2006	\$316,917.71
HU THOMAS S	9248	\$25,000.00	7/10/2006	\$0.00
HUBBARD EDWIN B	9715	\$1,000.00	7/18/2006	\$0.00
HUCK INTERNATIONAL A DELAWARE CORPORATION	12010	\$36,850.32	7/28/2006	\$27,527.41
HUDSON DAVID F	4417	\$0.00	5/2/2006	\$0.00
HUFFMAN DAVID L	4419	\$0.00	5/2/2006	\$0.00
HUGHES MICHAEL J	9450	\$0.00	7/13/2006	\$0.00
HULLINGER KENT	5132	\$0.00	5/8/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HURLEY PACKAGING OF TEXAS INC	8519	\$40,000.00	6/26/2006	\$40,000.00
HUTCHINSON FTS INC	13967	\$283,429.97	7/31/2006	\$274,165.53
HYATT LEGAL PLANS INC	1928	\$18,253.36	2/9/2006	\$18,253.36
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION	9995	\$57,149.69	7/20/2006	\$44,643.53
ICKES ARTHUR D	5298	\$0.00	5/8/2006	\$461,161.75
IER INDUSTRIES INC	12166	\$177,730.00	7/28/2006	\$174,339.13
IET LABS INC	1563	\$58,575.00	1/17/2006	\$58,575.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ILLINOIS TOOL WORKS INC	9569	\$72,359.10	7/17/2006	\$62,612.77
ILLINOIS UNION INSURANCE COMPANY	13309	\$0.00	7/28/2006	\$0.00
ILM TOOL INC	773	\$112,139.54	11/22/2005	\$105,070.76
IMOJEAN SOSBE	9836	\$0.00	7/18/2006	\$0.00
INDAK MANUFACTURING CORP EFT	5563	\$10,363.27	5/10/2006	\$9,083.02
INDUSTRIAL DIELECTRICS INC	1699	\$117,572.06	1/30/2006	\$117,438.86
INFINEON TECHNOLOGIES AG	12400	\$95,890.67	7/28/2006	\$95,890.67
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	\$6,491,471.33	7/28/2006	\$6,403,761.10

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	\$177,026.50	7/28/2006	\$177,026.50
INGAMELLS DOUGLAS R	9996	\$0.00	7/20/2006	\$0.00
INGAMELLS DOUGLAS R	9997	\$0.00	7/20/2006	\$0.00
INGAMELLS DOUGLAS R	9998	\$0.00	7/20/2006	\$0.00
INGAMELLS DOUGLAS R	9999	\$0.00	7/20/2006	\$0.00
INGAMELLS DOUGLAS R	10000	\$0.00	7/20/2006	\$0.00
INGERSOLL RAND CO AIR SOLUTIONS	1042	\$41,516.60	12/5/2005	\$25,789.42
INTEGRIS METALS GRAND RAPIDS	199	\$16,633.18	10/28/2005	\$16,419.30

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
INTERNATIONAL QUALITY CONTROL INC	5102	\$63,992.15	5/8/2006	\$62,486.40
INTESYS TECHNOLOGIES INC	10770	\$511,037.71	7/25/2006	\$0.00
IRON MOUNTAIN INFORMATION MANAGEMENT INC	646	\$33,597.65	11/17/2005	\$33,597.65
ITAUTEC AMERICA INC	10811	\$233,753.69	7/25/2006	\$233,753.69
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	\$65,530.04	1/27/2006	\$34,119.63
JACK A & LINDA S ENLOW	3323	\$0.00	5/25/2006	\$0.00
JACKSON JERRY F	12152	\$179,695.45	7/28/2006	\$787,195.82
JACOB PIKAART	10416678			\$446,116.35

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JACOBSON MFG LLC	14240	\$114,342.92	7/31/2006	\$95,486.27
JAMES A BERTRAND	11977	\$0.00	7/28/2006	\$0.00
JAMES A DOWEN	401	\$0.00	11/7/2005	\$0.00
JAMES A SMITH	10416708			\$322,998.64
JAMES A SPENCER	11953	\$0.00	7/28/2006	\$0.00
JAMES C SMIDEBUSH	10416733			\$199,431.70
JAMES D CHESTNUT	10416612			\$1,183,673.19
JAMES E LUCKMAN	10416654			\$525,318.69

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES E RIEDY	11278	\$0.00	7/27/2006	\$0.00
JAMES HUTZ JR	3139	\$2,157,683.93	4/28/2006	\$52,500.00
JAMES J BRADY	8698	\$3.00	6/28/2006	\$0.00
JAMES J GIARDINO	12417	\$0.00	7/28/2006	\$0.00
JAMES L AKERS	3190	\$0.00	4/28/2006	\$0.00
JAMES L CROUSE	9774	\$1,739,604.04	7/18/2006	\$1,104,668.26
JAMES L RANDOLPH	TBS			\$0.00
JAMES L WINIARSKI	14282	\$241,779.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES M HEIMAN	15245	\$6,667.00	7/31/2006	\$0.00
JAMES P ELLIOTT	4785	\$0.00	5/5/2006	\$0.00
JAMES P FLANAGAN	10416720			\$273,777.47
JAMES P WHITSON	11962	\$0.00	7/28/2006	\$0.00
JAMES PAULA	6229	\$0.00	5/18/2006	\$0.00
JAMES W ALBRECHT	10416656			\$514,775.94
JAMES W BORZI	12345	\$0.00	7/28/2006	\$0.00
JAMES WOOLFOLK	13835	\$60,000.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JANE M DUFFY	3175	\$0.00	4/28/2006	\$0.00
JANET K HAMERMILLER	7299	\$0.00	6/1/2006	\$0.00
JANET L KOWITZ	4992	\$0.00	5/8/2006	\$0.00
JANIAK GARRETT W	5481	\$0.00	5/10/2006	\$0.00
JARRED STEVEN	6269	\$19,220.16	5/18/2006	\$0.00
JASINSKI ROBERT W	10221	\$0.00	7/21/2006	\$0.00
JDC LOGISTICS INC	4466	\$42,445.10	5/2/2006	\$41,835.10
JEFFREY A MILLER	11375	\$74,000.00	7/27/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JEFFREY J OWENS	11959	\$0.00	7/28/2006	\$0.00
JEFFREY T REYNOLDS	10416737			\$195,213.10
JEREMIAH J SAUNDERS	9438	\$100,000.00	7/13/2006	\$0.00
JERRY L EATON	13832	\$127,830.00	7/31/2006	\$0.00
JERRY M PICKEL	10473	\$0.00	7/24/2006	\$0.00
JESSE M BANKS	4811	\$0.00	5/5/2006	\$0.00
JEWELL LORALEI	8643	\$0.00	6/27/2006	\$0.00
JIMMY LYNN FUNKE	12170	\$10,000.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOE G TEDDER TAX COLLECTOR	1160	\$636.02	12/13/2005	\$487.91
JOHN A SEFCIK	13542	\$0.00	7/31/2006	\$0.00
JOHN BERES III	12428	\$0.00	7/28/2006	\$0.00
JOHN BLAHNIK	12056	\$80,693.20	7/28/2006	\$0.00
JOHN C HARTMAN	6487	\$0.00	5/22/2006	\$0.00
JOHN D OPIE	11111	\$1,295,833.33	7/26/2006	\$0.00
JOHN D SHEEHAN	15806	\$10,000.00	8/2/2006	\$0.00
JOHN DONALDSON HOLDEN	13463	\$3,000,000.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN E BENZ & CO	14314	\$87,701.00	7/31/2006	\$0.00
JOHN E BENZ & CO	14297	\$0.00	7/31/2006	\$0.00
JOHN E KEATING	14791	\$0.00	7/31/2006	\$0.00
JOHN F BODNER AND	9893	\$0.00	7/19/2006	\$0.00
JOHN F LAMBERT	10416738			\$194,016.58
JOHN F WIECHART	10416669			\$477,701.49
JOHN G AUTEN	348	\$0.00	11/4/2005	\$0.00
JOHN K HARRIS	13603	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN M KOSTKA	7428	\$0.00	6/5/2006	\$0.00
JOHN O MASON	16752	\$2,850.00	12/14/2007	\$0.00
JOHN P ARLE	11978	\$0.00	7/28/2006	\$0.00
JOHN R HACKETT	13447	\$0.00	7/31/2006	\$0.00
JOHN R NEVILLE	10416680			\$433,805.25
JOHNNIE L PATRICK	9732	\$0.00	7/18/2006	\$0.00
JOHNNY L MOORE	7401	\$0.00	6/5/2006	\$0.00
JOHNSON BEN	4650	\$0.00	5/4/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROL INC BATTERY GROUP	15526	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15513	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15514	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15515	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS INC	5976	\$53,133.90	5/16/2006	\$53,133.90
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15523	\$1,305.00	7/31/2006	\$1,305.00
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15524	\$0.00	7/31/2006	\$350,000.00
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15532	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS INC BATTERY GROUP	15525	\$85,668.20	7/31/2006	\$85,668.20
JOHNSON CONTROLS TECHNOLOGY COMPANY	15519	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15520	\$0.00	7/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15521	\$0.00	7/31/2006	\$0.00
JOHNSON ELECTRIC NORTH AMERICA INC	9880	\$2,897,316.33	7/19/2006	\$2,553,527.50
JOHNSON STEVIE P	10166	\$0.00	7/21/2006	\$0.00
JOLEY MARY	7569	\$0.00	6/6/2006	\$0.00
JONES JAMES M	3079	\$0.00	4/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JONES N ALISON	12434	\$0.00	7/28/2006	\$0.00
JONES R B	4559	\$0.00	5/3/2006	\$0.00
JONES RONALD	16256	\$0.00	8/24/2006	\$0.00
JORDAN MCCLAIN C	7859	\$0.00	6/13/2006	\$0.00
JORGENSEN RONALD E	11892	\$82,299.00	7/28/2006	\$0.00
JOSEPH D CAMPBELL	16031	\$400,000.00	8/9/2006	\$0.00
JOSEPH E PAPELIAN	12443	\$0.00	7/28/2006	\$0.00
JOSEPH P GUMINA	11878	\$924,112.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOYCE L KOVAK TR	16281	\$20,000.00	8/31/2006	\$0.00
JUDCO MANUFACTURING INC	13445	\$52,318.51	7/31/2006	\$31,044.13
JUDCO MANUFACTURING INC	16012	\$2,605.25	8/9/2006	\$1,741.37
JUDITH S MATZELLE	16089	\$0.00	8/9/2006	\$0.00
JUKI AUTOMATION SYSTEMS INC	842	\$138,443.00	11/23/2005	\$130,493.00
JULIE HADDING	5628	\$0.00	5/11/2006	\$0.00
KAREN HAWK HURST	12407	\$350,000.00	7/28/2006	\$0.00
KAREN J CRAFT	15191	\$10,000.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KAREN J CRAFT	15192	\$10,000.00	7/31/2006	\$0.00
KAREN J CRAFT	15190	\$10,000.00	7/31/2006	\$0.00
KAREN L HEALY	11972	\$0.00	7/28/2006	\$0.00
KAREN S SATTERTHWAITE	10234	\$15,180.03	7/21/2006	\$0.00
KARIN DAVID C	6425	\$0.00	5/22/2006	\$0.00
KARVONEN THOMAS D	9834	\$619,909.00	7/18/2006	\$0.00
KARVONEN THOMAS D	9835	\$50,728.00	7/18/2006	\$295,894.02
KAUPPILA DAVID	12360	\$0.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEATING JOHN E	14789	\$0.00	7/31/2006	\$0.00
KEATING JOHN E	14790	\$0.00	7/31/2006	\$0.00
KEH-CHUNG M CHAO	10416736			\$195,741.97
KEITH W DEYER	10416717			\$280,726.59
KELLY JOHN J	12026	\$0.00	7/28/2006	\$0.00
KEMMER CAROL	12012	\$0.00	7/28/2006	\$0.00
KEN BURTON JR CFC	1448	\$4,025.93	1/4/2006	\$3,183.90
KEN BURTON JR CFC	1449	\$4,848.48	1/4/2006	\$3,834.41

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEN BURTON JR CFC	1450	\$3,247.89	1/4/2006	\$2,568.59
KEN BURTON JR CFC	1451	\$924.94	1/4/2006	\$731.49
KENNETH G GROSS	15810	\$0.00	8/3/2006	\$0.00
KENNETH G SWAN	15196	\$2,006,543.51	7/31/2006	\$0.00
KENNETH L ZUREK	12444	\$0.00	7/28/2006	\$0.00
KENNETH R DURHAM	10416668			\$480,354.69
KENSA LLC	14109	\$165,738.24	7/31/2006	\$165,738.24
KESLER LARRY D	10213	\$1,756,608.71	7/21/2006	\$1,239,549.37

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KESLER MARLENE M	10216	\$93,976.44	7/21/2006	\$0.00
KETELHUT RANDY	14897	\$0.00	7/31/2006	\$0.00
KETTERER KIMBERLY A	9720	\$0.00	7/18/2006	\$0.00
KEVIN M BUTLER	11976	\$0.00	7/28/2006	\$0.00
KEVIN R HEIGEL	13511	\$0.00	7/31/2006	\$0.00
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	\$195,077.21	2/6/2006	\$82,475.98
KEYSTONE INDUSTRIES LTD	10184	\$193,926.15	7/21/2006	\$183,132.59
KEYSTONE POWDERED METAL COMPANY	15792	\$140,983.79	8/2/2006	\$125,161.16

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KIDD DARRELL	11319	\$0.00	7/27/2006	\$0.00
KIEFEL TECHNOLOGIES INC	10593	\$44,876.00	7/25/2006	\$22,368.04
KIIHR JANICE M	5920	\$0.00	5/16/2006	\$0.00
KILDOW PAULETTE J	4134	\$0.00	5/1/2006	\$0.00
KILROY REALTY LP	13268	\$3,000,000.00	7/31/2006	\$2,186,444.67
KLAPP KEVIN	7492	\$2,100.00	6/5/2006	\$0.00
KOENIG CAREN C	9254	\$0.00	7/10/2006	\$0.00
KORTEN QUALITY SYSTEMS LTD	3640	\$47,083.50	5/1/2006	\$46,673.70

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KRALOVICH GEORGE A	11163	\$1,116,328.27	7/26/2006	\$566,321.13
KRALOVICH JANICE R	11097	\$38,275.17	7/26/2006	\$0.00
KRAMER FRANCIS J	5917	\$0.00	5/16/2006	\$0.00
KRAMER THERESA A	13606	\$0.00	7/31/2006	\$0.00
KRAUS JESSICA	14810	\$500,000.00	7/31/2006	\$0.00
KRAUSCH DAVID	14077	\$791,894.00	7/31/2006	\$0.00
KRIEGER HARVEY J	9817	\$1,082,431.00	7/18/2006	\$0.00
KRIEGER HARVEY J	9818	\$44,131.00	7/18/2006	\$329,403.10

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KUPLICKI FRANCIS	12420	\$0.00	7/28/2006	\$0.00
KURT F KOHLMAYER AND	4703	\$0.00	5/4/2006	\$0.00
KUSNIR JOHN R	5695	\$0.00	5/12/2006	\$0.00
KUSS CORPORATION	10983	\$702,263.09	7/26/2006	\$302,218.95
KYLE M H JONES	12376	\$0.00	7/28/2006	\$0.00
KYOCERA INDUSTRIAL CERAMICS CORP	12530	\$312,610.00	7/28/2006	\$137,780.00
LAFONTAINE WILLIAM	11964	\$180,600.00	7/28/2006	\$0.00
LARKE GAIL	7260	\$0.00	6/1/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LARRY D MOWRY	3149	\$0.00	4/28/2006	\$0.00
LARRY F CRACRAFT	13596	\$0.00	7/31/2006	\$254,391.14
LARRY V JOHNSON	11946	\$0.00	7/28/2006	\$0.00
LASALLE NATIONAL BANK AS TRUSTEE	11463	\$65,178.00	7/27/2006	\$0.00
LASALLE NATIONAL TRUST NA C O NICOLSON PORTER AND LIST INC	11464	\$0.00	7/27/2006	\$65,178.00
LAWHON ALEXANDER C	10803	\$0.00	7/25/2006	\$0.00
LEAR CORPORATION FOR ITSELF AND THE LEAR ENTITIES LISTED ON THE ATTACHED SUMMARY	14015	\$1,750,068.82	7/31/2006	\$0.00
LEISURE RONALD K	4119	\$0.00	5/1/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LENDVOYI GAIL K	3275	\$0.00	4/28/2006	\$0.00
LEO A PUDUP AND JOSEPHINE B	5672	\$0.00	5/12/2006	\$0.00
LEON MC KEEVER	3568	\$0.00	5/1/2006	\$0.00
LEON MYSIEWICZ	3565	\$0.00	5/1/2006	\$0.00
LEONARD G BOUGHTON	6294	\$0.00	5/19/2006	\$0.00
LEONARD MAZUR AND	11138	\$0.00	7/26/2006	\$0.00
LEROY F KING	7337	\$0.00	6/2/2006	\$0.00
LESTER WILKINSON	10416649			\$573,909.94

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LEWIS LORI	5202	\$0.00	5/8/2006	\$0.00
LEXINGTON COUNTY	1770	\$110,647.51	2/3/2006	\$110,647.51
LIAM P ONEILL	2059	\$50,000.00	2/17/2006	\$0.00
LIAM P ONEILL	2190	\$50,000.00	3/2/2006	\$0.00
LIBERO FIORVENTO	14744	\$0.00	7/31/2006	\$0.00
LIENESCH JOHN H	9867	\$1,129,205.00	7/19/2006	\$372,923.85
LIENESCH KATHLEEN JO	9896	\$74,702.00	7/19/2006	\$0.00
LIFETIME INDUSTRIES INC	1994	\$35,738.64	2/14/2006	\$15,358.44

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LIGHTSOURCE PARENT CORPORATION	14245	\$6,001,722.00	7/31/2006	\$0.00
LININGER CHARLES D	12119	\$0.00	7/28/2006	\$456,265.83
LINOS J JACOVIDES	TBS			\$0.00
LIPPA MICHAEL R	9977	\$0.00	7/20/2006	\$0.00
LIPPA MICHAEL R	9978	\$0.00	7/20/2006	\$0.00
LIPPA MICHAEL R	9979	\$0.00	7/20/2006	\$492,943.73
LIQUIDATING ULTIMATE ELECTRONICS INC	11639	\$412,428.88	7/27/2006	\$412,428.88
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	\$66,952.29	7/31/2006	\$66,952.29

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF ELEKTRISOLA INC	15455	\$79,564.47	7/31/2006	\$54,165.90
LISS A SHAPERO	1144	\$1,000,000.00	12/13/2005	\$0.00
LITTELFUSE INC	6147	\$2,996,365.10	5/17/2006	\$2,973,432.52
LITTELL MICHAEL	15861	\$30,000.00	8/9/2006	\$0.00
LITTLES DORIS E	14031	\$204,000.00	7/31/2006	\$0.00
LOIS A ROSE	9661	\$139,823.00	7/17/2006	\$0.00
LORD CORPORATION	16307	\$362,371.05	9/12/2006	\$331,047.89
LORENTSON MFG CO INC	12192	\$1,296,063.40	7/28/2006	\$536,000.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LORENTSON MFG CO SW INC	12375	\$449,485.89	7/28/2006	\$449,485.89
LORENTSON TOOLING INC	11625	\$67,422.00	7/27/2006	\$67,422.00
LORI A OSTRANDER	16094	\$396,655.00	8/9/2006	\$0.00
LORI PALMER BIVENS	9101	\$0.00	7/7/2006	\$0.00
LORRAINE M BESSEMER	4826	\$0.00	5/5/2006	\$0.00
LOUIS G HEMMER	6465	\$0.00	5/22/2006	\$0.00
LOUIS L PYLANT	4791	\$0.00	5/5/2006	\$0.00
LOUISE R KING	5129	\$0.00	5/8/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LOUISE R KING AND C MELVIN	5128	\$0.00	5/8/2006	\$0.00
LOUNSBERRY JAMES C	14786	\$0.00	7/31/2006	\$0.00
LTC ROLL & ENGINEERING CO	5	\$49,513.82	10/13/2005	\$0.00
LTX CORPORATION	9680	\$261,479.00	7/17/2006	\$231,439.00
LUNDBERG DENYS	11100	\$118,952.94	7/26/2006	\$0.00
LUNDBERG EDWARD	11096	\$831,964.51	7/26/2006	\$511,228.11
LUZ M BERNAL	5692	\$0.00	5/12/2006	\$0.00
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	\$108,415.00	7/13/2006	\$13,850.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
M&Q PLASTIC PRODUCTS L P	7547	\$653,828.81	6/6/2006	\$627,270.58
MAC ARTHUR CORPORATION	11599	\$432,705.04	7/27/2006	\$0.00
MAC ARTHUR CORPORATION	16616	\$414,063.61	6/22/2007	\$414,063.61
MACHINED PRODUCTS CO	5115	\$210,634.01	5/8/2006	\$164,214.16
MADDEN JUDITH A	15860	\$97,000.00	8/9/2006	\$0.00
MADISON INVESTMENT TRUST SERIES 38	16741	\$10,576.32	11/9/2007	\$10,576.32
MADISON INVESTMENT TRUST SERIES 38	16742	\$54,140.04	11/9/2007	\$48,846.35
MANHERTZ ESTHER M	12093	\$0.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MANUFACTURERS EQUIPMENT & SUPPLY CO	966	\$156,172.47	12/2/2005	\$5,760.88
MARATHON ROOFING PRODUCTS INC	397	\$2,829.60	11/7/2005	\$2,620.00
MARCO MANUFACTURING CO	11132	\$261,038.88	7/26/2006	\$0.00
MARCONI RONALD T	8906	\$18,000.00	7/5/2006	\$0.00
MARGARET M FUKUDA	15823	\$10,000.00	8/9/2006	\$0.00
MARGARET M FUKUDA	15824	\$10,000.00	8/9/2006	\$0.00
MARGARET M FUKUDA	15827	\$10,000.00	8/9/2006	\$0.00
MARIA C PALERMO	16191	\$500.00	8/1/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	\$236,298.73	7/27/2006	\$233,484.89
MARION COUNTY TAX COLLECTOR	4733	\$432.23	5/4/2006	\$331.57
MARJORIE HARRIS LOEB	12231	\$0.00	7/28/2006	\$0.00
MARK A LEWIS	12413	\$0.00	7/28/2006	\$0.00
MARK C LORENZ	11970	\$0.00	7/28/2006	\$0.00
MARK G CHEMA	13467	\$0.00	7/31/2006	\$0.00
MARK PYC	2226	\$0.00	3/21/2006	\$0.00
MARK WEBER	11960	\$0.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARQUARDT GMBH	12161	\$875,135.40	7/28/2006	\$794,954.68
MARQUARDT SWITCHES INC	12162	\$89,372.32	7/28/2006	\$78,154.17
MARQUIS TERRY L	9287	\$9,600.00	7/11/2006	\$0.00
MARQUIS TERRY L	9288	\$19,200.00	7/11/2006	\$0.00
MARQUIS TERRY L	9289	\$937,667.91	7/11/2006	\$0.00
MARQUIS TERRY L	9290	\$0.00	7/11/2006	\$0.00
MARQUIS TERRY L	9291	\$5,415.92	7/11/2006	\$0.00
MARQUIS TERRY L	9292	\$950,107.35	7/11/2006	\$609,382.60

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARTIN P SHERIDAN	16159	\$0.00	8/9/2006	\$0.00
MARY BETH CUNNINGHAM	9786	\$209,007.52	7/18/2006	\$0.00
MARY BETH SAX	11345	\$0.00	7/27/2006	\$0.00
MARY G DANIELS	3472	\$0.00	5/1/2006	\$0.00
MARY G MULLENAX	11115	\$0.00	7/27/2006	\$0.00
MARY H SCHAFER	12446	\$0.00	7/28/2006	\$0.00
MARY P ONEILL	2188	\$50,000.00	3/2/2006	\$0.00
MARY P ONEILL	2189	\$50,000.00	3/2/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARYBETH B MACIAK	13414	\$0.00	7/31/2006	\$0.00
MASTERS TOOL & DIE INC	8791	\$9,790.00	6/30/2006	\$6,290.00
MATTESON RIDOLFI INC	4014	\$767.50	5/1/2006	\$500.00
MAXINE O BROWN LUCHEY	3414	\$0.00	5/1/2006	\$0.00
MAYNE CONSTANCE E	9660	\$106,380.00	7/17/2006	\$0.00
MAYNE JIMMY C	9659	\$1,265,725.00	7/17/2006	\$492,325.19
MC CREE ROBIN	10061	\$0.00	7/20/2006	\$0.00
MC DONALD DANIEL W	8595	\$0.00	6/27/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MC DONALD ROSS J	5928	\$0.00	5/16/2006	\$0.00
MCELHENY WALLACE	9427	\$0.00	7/12/2006	\$0.00
MCGILL RICHARD A	9607	\$787,152.80	7/17/2006	\$0.00
MCNAUGHTON MCKAY ELECTRIC OF OHIO	16561	\$70,117.16	3/2/2007	\$54,501.01
MEADWESTVACO CORPORATION	6672	\$550,655.78	5/23/2006	\$60,655.78
MEDALIST INDUSTRIES INC	9576	\$64,897.96	7/17/2006	\$47,948.54
MEIER BARBARA	10270	\$74,779.37	7/24/2006	\$0.00
MEIER GERALD T	10212	\$1,395,391.11	7/21/2006	\$848,364.91

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MERRILL THOMAS A	10569	\$0.00	7/24/2006	\$0.00
METAL POWDER PRODUCTS COMPANY	2710	\$149,746.96	4/5/2006	\$145,323.07
METAL POWDER PRODUCTS COMPANY	2711	\$15,750.00	4/5/2006	\$14,700.00
METAL POWDER PRODUCTS COMPANY	2712	\$26,184.00	4/5/2006	\$23,622.00
METALFORMING TECHNOLOGIES INC	16612	\$257,482.41	6/11/2007	\$0.00
METHODE ELECTRONICS INC	16194	\$2,939,137.00	8/14/2006	\$0.00
METHODE ELECTRONICS MALTA LTD A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC FKA MERIT MALTA METHODE LTD	4575	\$406,570.92	5/3/2006	\$406,570.92

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
METROCAL INC	5734	\$5,967.84	5/12/2006	\$4,427.84
MEUNIER ELECTRONIC SUPPLY INC	6632	\$35,369.12	5/23/2006	\$28,710.20
MICHAEL A HUSAR JR	5385	\$5,426.66	5/9/2006	\$833,695.09
MICHAEL A RISELAY	8814	\$400,000.00	6/30/2006	\$0.00
MICHAEL A SWEENEY	10416746			\$120,812.93
MICHAEL K LESLIE	15950	\$0.00	8/9/2006	\$0.00
MICHAEL K STOUT	10416660			\$497,455.83
MICHAEL L JULIUS	10416700			\$362,885.41

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MICHAEL O ANDERSON	10416633			\$754,631.06
MICHAEL P GANNON	11974	\$0.00	7/28/2006	\$0.00
MICHAEL P ROSE	9662	\$807,906.00	7/17/2006	\$381,562.70
MICHAEL RICHARDSON	13827	\$275,930.00	7/31/2006	\$0.00
MICHAEL S FLIGSTEIN	10416730			\$208,513.36
MICHIGAN RUBBER PRODUCTS INC	1748	\$72,097.93	2/2/2006	\$48,704.49
MICROSYS TECHNOLOGIES INC	2053	\$9,044.19	2/17/2006	\$0.00
MICROSYS TECHNOLOGIES INC	2054	\$1,775.00	2/17/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MIDWEST TOOL & DIE CORP	16441	\$188,413.44	12/1/2006	\$188,282.67
MIESKE FREDERICK L	6914	\$0.00	5/26/2006	\$0.00
MILACRON MARKETING COMPANY	2679	\$128,067.32	4/18/2006	\$120,574.55
MILAN BELANS	14935	\$62,620.13	7/31/2006	\$0.00
MILLENNIUM INDUSTRIES CORPORATION	15211	\$1,352,891.10	7/31/2006	\$626,637.92
MILLIKEN & COMPANY	11646	\$1,393,393.41	7/27/2006	\$1,966,663.74
MINIATURE PRECISION COMPONENTS	1407	\$948,811.79	12/30/2005	\$824,986.00
MINNICK RALPH D	12043	\$30,000.00	7/28/2006	\$5,000.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MISSOURI SEA & AIR	6637	\$13,487.61	5/23/2006	\$12,967.93
MITSUI AND CO USA INC	5778	\$14,196.24	5/12/2006	\$14,196.24
MJ CELCO	12183	\$800,000.00	7/28/2006	\$0.00
MOBLEY MD EVELYN H	4443	\$0.00	5/1/2006	\$17,392.41
MOLDTECH INC	3738	\$50,374.12	5/1/2006	\$46,544.80
MOLEX CONNECTOR CORPORATION	7992	\$881,213.67	6/14/2006	\$400,000.00
MONROE INC	2352	\$132,868.28	3/22/2006	\$69,782.43
MONTGOMERY SHARON	9213	\$0.00	7/10/2006	\$189,726.80

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MOORE ROBERT A	8785	\$0.00	6/30/2006	\$0.00
MORABITO DENA	7356	\$0.00	6/2/2006	\$0.00
MORABITO PHILIP	7357	\$0.00	6/2/2006	\$0.00
MORGAN ADVANCED CERAMICS DIAMONEX PRODUCTS DIV	11534	\$550,547.81	7/27/2006	\$0.00
MORRIS LETITIA K	13513	\$51,653.68	7/31/2006	\$0.00
MORTIMORE JOHN R	11335	\$0.00	7/27/2006	\$0.00
MOTOR CITY ELECTRIC	13590	\$62,435.12	7/31/2006	\$12,842.07
MOTOR CITY ELECTRIC	13592	\$1,901.51	7/31/2006	\$1,901.51

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MOTOR CITY ELECTRIC CO	13591	\$10,487.41	7/31/2006	\$0.00
MOTOROLA INC	1157	\$18,679.06	12/9/2005	\$763.98
MOTOROLA INC	8391	\$8,385,154.00	6/22/2006	\$4,200,000.00
MOTOROLA INC AKA MOTOROLA AIEG	2402	\$2,537,512.52	3/24/2006	\$2,516,096.88
MURPHY GARY D	3524	\$0.00	5/1/2006	\$0.00
MURPHY TIMOTHY H	4125	\$0.00	5/1/2006	\$0.00
MUSKEGON CASTINGS CORP	12186	\$48,161.52	7/28/2006	\$47,976.06
N D K AMERICA INC	14200	\$1,444,823.68	7/24/2006	\$1,443,054.11

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NANCY K YAKUBEK	6472	\$0.00	5/22/2006	\$0.00
NAOMI C SMUZESKI	6771	\$0.00	5/24/2006	\$0.00
NASON WILLIAM E	7853	\$18,339.60	6/12/2006	\$0.00
NATIONAL INSTRUMENTS CORP	10400	\$237,792.65	7/24/2006	\$233,891.61
NATIONAL MOLDING CORPORATION	16418	\$107,272.55	11/17/2006	\$45,326.40
NATIONAL PAPER & PACKAGING EFT CO	16312	\$186,028.49	9/13/2006	\$170,113.66
NEAL P SWEENEY	11624	\$0.00	7/27/2006	\$0.00
NELSON L COUGHLAN	6106	\$0.00	5/17/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NEOSONG USA INC	5053	\$2,502.00	5/8/2006	\$0.00
NETHING ROGER L	6281	\$0.00	5/18/2006	\$0.00
NEUMAN ALUMINUM AUTOMOTIVE INC NEUMAN ALUMINUM IMPACT EXTRUSION	15454	\$631,976.95	7/31/2006	\$598,180.06
NEWARK ELECTRONICS	7550	\$185,979.44	6/6/2006	\$106,691.28
NEZ LUPITA	6113	\$10,000.00	5/17/2006	\$0.00
NICHOLAS G CASSUDAKIS	12121	\$1.00	7/28/2006	\$0.00
NICHOLSON WARREN B	9419	\$0.00	7/13/2006	\$0.00
NN INC INDUSTRIAL MOLDING CORP	4583	\$102,059.47	5/3/2006	\$102,059.47

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NORBERT L KELLER	10416683			\$429,575.90
NORMAN C LANDERS	5195	\$0.00	5/8/2006	\$0.00
NORMAN C LANDERS AND MARCELLA	5199	\$0.00	5/8/2006	\$0.00
NORMAN R WOLCOTT AND JUDITH L	3182	\$0.00	4/28/2006	\$0.00
NORTHERN ENGRAVING CORPORATION	7571	\$152,953.02	6/6/2006	\$131,113.90
NOVELIS CORP	15222	\$392,351.79	7/31/2006	\$392,351.79
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	\$977,354.65	7/18/2006	\$713,175.52
NU TECH PLASTICS ENGINEERING INC	1279	\$13,957,130.00	12/27/2005	\$487,500.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
O & R PRECISION GRINDING INC	10075	\$135,698.55	7/20/2006	\$135,698.55
ODAIL THORNS JR	10416605			\$1,694,408.77
OFFENBACHER LON	16258	\$0.00	8/9/2006	\$0.00
OHIO EDISON COMPANY	12181	\$774,413.31	7/28/2006	\$589,907.30
OHIO PUBLIC UTILITIES COMMISSION	11128	\$817.55	7/26/2006	\$0.00
OKI AMERICA INC	13743	\$0.00	7/31/2006	\$0.00
OKI AMERICA INC	16318	\$1,428,927.86	9/14/2006	\$1,424,726.05
OLFANO ROSS A	6293	\$0.00	5/19/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
OMNESS RALPH F	13563	\$0.00	7/31/2006	\$0.00
ONEIL DARREL W	5795	\$0.00	5/15/2006	\$0.00
ONEILL BRIAN P	11226	\$0.00	7/26/2006	\$826,624.66
ONYX ENVIRONMENTAL SERVICES ELECTRONICS RECYCLING DIV	2344	\$1,213.39	3/21/2006	\$1,213.39
OPTICAL CABLE CORPORATION INC	742	\$4,376.98	11/21/2005	\$2,579.97
ORBIS CORPORATION	811	\$239,472.32	11/22/2005	\$239,472.32
OREN SHOEMAKER AND	4589	\$0.00	5/4/2006	\$0.00
ORTIE MENDONCA TR UA DTD 111601	15360	\$100,000.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
OSCAR DE PAULA BERNARDES NETO	11104	\$762,500.00	7/26/2006	\$0.00
OSRAM SYLVANIA INC	9993	\$1,094,656.41	7/20/2006	\$1,035,792.91
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS	10824	\$79,343.84	7/25/2006	\$53,593.75
P & R INDUSTRIES INC EFT	11429	\$278,019.25	7/27/2006	\$275,394.25
PACE ANALYTICAL SERVICES INC	1892	\$3,356.00	2/8/2006	\$2,378.00
PACIFIC EMPLOYERS INSURANCE COMPANY	13080	\$0.00	7/28/2006	\$0.00
PAGE RICHARD T	7160	\$0.00	5/30/2006	\$0.00
PAMELA GELLER	12147	\$0.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PAMELA H WAYMIRE	4370	\$0.00	5/2/2006	\$0.00
PAPROCKI JEFFREY	15618	\$0.00	7/31/2006	\$0.00
PARADISE GAIL A	5260	\$0.00	5/8/2006	\$0.00
PARISEAU LEONA R	6040	\$177.85	5/16/2006	\$0.00
PARISEAU LETITIA S	9973	\$0.00	7/20/2006	\$0.00
PARISEAU RICHARD J	15993	\$0.00	8/9/2006	\$0.00
PARK ENTERPRISES OF ROCHESTER INC	16395	\$655,686.82	10/30/2006	\$655,686.62
PARK OHIO PRODUCTS INC	15134	\$355,290.19	7/31/2006	\$199,402.98

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PARKINSON BRUCE	15273	\$14,757.00	7/31/2006	\$0.00
PARKVIEW METAL PRODUCTS	13929	\$187,374.96	7/31/2006	\$134,722.00
PARLEX CORPORATION	11190	\$87,844.88	7/26/2006	\$87,844.88
PARLEX CORPORATION	11191	\$56,219.54	7/26/2006	\$56,219.54
PARLEX CORPORATION	11193	\$39,295.28	7/26/2006	\$39,295.28
PARROTT SCOTT J	8820	\$0.00	6/30/2006	\$0.00
PASRICHA ATUL	14019	\$10,000.00	7/31/2006	\$0.00
PATRICIA HELM	11101	\$110,554.41	7/26/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PATRICK M GRIFFIN	12169	\$6,667.00	7/28/2006	\$0.00
PAUL L MARSHALL	12368	\$0.00	7/28/2006	\$0.00
PAUL R FREE	15599	\$252,093.54	7/31/2006	\$0.00
PAUL STEVENS	7688	\$0.00	6/8/2006	\$0.00
PAUL W HEGWOOD JR	12416	\$0.00	7/28/2006	\$0.00
PAULINE FAJARDO HOWARD	6403	\$0.00	5/22/2006	\$0.00
PBR AUSTRALIA PTY LTD	2548	\$562,192.18	4/4/2006	\$378,568.35
PBR KNOXVILLE LLC	15847	\$0.00	8/9/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PBR TENNESSEE INC	15883	\$0.00	8/9/2006	\$0.00
PEARSALL LINDA	3647	\$0.00	5/1/2006	\$0.00
PENNEY JAMES	11395	\$115,276.00	7/27/2006	\$0.00
PEPIN PAUL S	11793	\$0.00	7/28/2006	\$0.00
PERKINS WALTER R	8973	\$0.00	7/5/2006	\$0.00
PERRY MALCOLM E	5441	\$0.00	5/10/2006	\$0.00
PETER F CIAMPA	10416709			\$317,887.55
PETERSON JEFFERY M	15745	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PEUGEOT JAPY INDUSTRIES S A	12136	\$933,276.00	7/28/2006	\$830,000.00
PHELPS DODGE MAGNET WIRE CO	10411	\$157,011.51	7/24/2006	\$143,591.30
PHILIPS SEMICONDUCTORS INC	14347	\$5,486,881.18	7/31/2006	\$5,486,881.18
PHILLIP CROWDER	3589	\$0.00	5/1/2006	\$0.00
PHILLIPS PLASTICS CORPORATION	10579	\$760,117.01	7/25/2006	\$747,702.98
PHILLIPS PLASTICS CORPORATION	10580	\$203,432.68	7/25/2006	\$181,190.50
PHILLIPS PLASTICS CORPORATION	10581	\$112,039.75	7/25/2006	\$112,039.75
PHILLIPS ROBERT	12046	\$30,000.00	7/28/2006	\$5,000.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PHOTOCIRCUITS CORPORATION	15447	\$104,135.00	7/31/2006	\$87,932.64
PIC PRODUCTIVITY IMPROVEMENT CTR	2173	\$550,320.80	3/3/2006	\$355,828.83
PICIO II PAUL C	15749	\$0.00	7/31/2006	\$0.00
PILLARHOUSE USA INC	10203	\$17,193.64	7/21/2006	\$14,086.44
PIMA COUNTY TREASURER PIMA COUNTY ASSESSOR PIMA COUNTY ARIZONA	10248	\$8,075.92	7/21/2006	\$0.00
PITNEY BOWES INC FASCIMILE DIV	10119	\$191,003.63	7/21/2006	\$55,280.37
PLAINFIELD STAMPING TEXAS INC	12437	\$7,092.91	7/28/2006	\$7,092.91
PLAINFIELD TOOL & ENGINEERING	12441	\$48,770.59	7/28/2006	\$1,727.84

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PLATING TECHNOLOGY INC	13775	\$188,727.41	7/31/2006	\$184,726.19
POLYONE CORPORATION EM GROUP	12002	\$35,897.76	7/28/2006	\$33,099.75
PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC	12187	\$100,551.70	7/28/2006	\$90,638.09
PORT CITY METAL PRODUCTS INC	12190	\$5,738.00	7/28/2006	\$5,738.00
PORTAGE COUNTY WATER RESOU OH	16292	\$17,967.88	9/8/2006	\$17,967.88
POTTER MICHAEL	11911	\$8,408.00	7/28/2006	\$0.00
PPG INDUSTRIES INC	10710	\$574,896.85	7/25/2006	\$514,454.71
PRECISION WIRE TECHNOLOGIES SIERRA LIQUIDITY FUND	2442	\$1,229.76	3/28/2006	\$872.30

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PREFERRED SOURCING LLC	11531	\$97,416.63	7/27/2006	\$0.00
PREMIER MANUFACTURING SUPPORT SERVICES INC	2639	\$1,179,772.10	4/13/2006	\$1,047,594.58
PREMIER PRODUCTS INC	15627	\$147,402.29	7/31/2006	\$141,620.92
PRESSEAU CLAUDE F	9007	\$0.00	7/5/2006	\$0.00
PROUD DOUGLAS AND ESTHER	12047	\$30,000.00	7/28/2006	\$5,000.00
PURKEY AMELIA K	7933	\$342,861.00	6/13/2006	\$0.00
QUAKER CHEMICAL CORPORATION	10257	\$819,654.23	7/21/2006	\$762,473.00
QUALITY SYNTHETIC RUBBER INC	15230	\$826,312.04	7/31/2006	\$742,729.51

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
QUALITY SYNTHETIC RUBBER INC	15231	\$614,058.16	7/31/2006	\$586,771.40
QUASAR INDUSTRIES INC	1935	\$528,714.82	2/9/2006	\$476,205.96
QUICK CABLE CORPORATION	2073	\$29,268.00	2/21/2006	\$28,260.00
QUINLAN JOHN J	2989	\$0.00	4/27/2006	\$0.00
QUINLAN KEVIN J	11619	\$0.00	7/27/2006	\$0.00
R & L SPRING CO EFT	16740	\$16,532.05	11/6/2007	\$15,282.00
R SCOTT BAILEY	15578	\$0.00	7/31/2006	\$0.00
RACHEL G BAXTER	14028	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RACHEL G BAXTER	14029	\$0.00	7/31/2006	\$0.00
RACHEL G BAXTER	14030	\$0.00	7/31/2006	\$0.00
RACHEL HEIDENREICH	16008	\$0.00	8/9/2006	\$0.00
RADIAL JERRIK INC	3711	\$6,345.00	5/1/2006	\$0.00
RAIMAR JAMES A	4359	\$0.00	5/2/2006	\$0.00
RALPH BARRECA	3231	\$0.00	4/28/2006	\$0.00
RALPH J POLEHONKI	13545	\$0.00	7/31/2006	\$0.00
RALPH V WILHELM JR	10416685			\$407,617.48

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RAM METER INC	2288	\$10,665.56	3/14/2006	\$10,563.30
RANDALL L TWEEDY	10416734			\$199,203.04
RAPP MICHAEL D	9066	\$0.00	7/6/2006	\$0.00
RASSINI SA DE CV	12399	\$435,420.73	7/28/2006	\$401,165.78
RAUSCH CARL G	16013	\$2,101,279.00	8/9/2006	\$1,269,121.10
RAWAC PLATING COMPANY	16334	\$398,139.37	9/25/2006	\$398,139.37
RAY C CAMPBELL	9784	\$3,639,179.53	7/18/2006	\$2,652,916.02
RAYHILL MICHAEL	14253	\$463,735.31	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RAYMOND A DEIBEL	15544	\$0.00	7/31/2006	\$0.00
RAYMOND F BRANDT	3582	\$0.00	5/1/2006	\$0.00
RAYMOND KELHOFFER	3081	\$0.00	4/28/2006	\$0.00
RAYMOND L JOHNSON JR	12422	\$0.00	7/28/2006	\$0.00
REBA BOYD HOGAN	16074	\$0.00	8/9/2006	\$0.00
REBECCA S FARLESS	12220	\$0.00	7/28/2006	\$0.00
REDD RAYMOND D	5170	\$0.00	5/8/2006	\$0.00
REGINA BUCKLEY	3318	\$0.00	4/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RENO PATRICIA	3039	\$0.00	4/28/2006	\$0.00
REPUBLIC ENGINEERED PRODUCTS INC	11264	\$673,272.82	7/27/2006	\$624,654.76
RHOADES RITA	11325	\$0.00	7/27/2006	\$0.00
RICHARD C STILL	2803	\$500.00	4/26/2006	\$0.00
RICHARD D SPECKER AND CAROLE J	5040	\$0.00	5/8/2006	\$0.00
RICHARD FRYSON	9245	\$2,000,000.00	7/10/2006	\$0.00
RICHARD J JOK	13831	\$246,003.00	7/31/2006	\$0.00
RICHARD M PATRICK	10416637			\$692,810.81

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RICHARD P NASH	13830	\$9,870.00	7/31/2006	\$0.00
RICHARD P PERLET	10416688			\$394,995.74
RICHARD W TANNER	14075	\$0.00	7/31/2006	\$0.00
RICHARD ZWOLAK	10617	\$2,987.81	7/25/2006	\$0.00
RIEGLE WILLIAM E	4386	\$0.00	5/2/2006	\$0.00
RITZENTHALER FRANCIS H	8939	\$7,003.75	7/5/2006	\$0.00
RITZENTHALER FRANCIS H	8940	\$20,000.00	7/5/2006	\$0.00
RITZENTHALER FRANCIS H	8941	\$1,019,038.00	7/5/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RITZENTHALER FRANCIS H	8942	\$1,068,640.00	7/5/2006	\$0.00
RITZENTHALER FRANCIS H	8947	\$13,151.00	7/5/2006	\$0.00
RITZENTHALER FRANCIS H	8948	\$18,225.00	7/5/2006	\$440,135.54
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE	4045	\$4,691.52	11/25/2005	\$4,691.52
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING	8863	\$25,198.10	6/30/2006	\$25,198.10
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC	8875	\$505,106.24	6/30/2006	\$505,106.24
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC	8860	\$4,745.00	6/30/2006	\$4,745.00
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO	8865	\$2,026.50	6/30/2006	\$2,026.50

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS	8858	\$12,982.30	6/30/2006	\$12,982.30
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC	8874	\$101,655.48	6/30/2006	\$101,655.48
RLI INSURANCE COMPANY	2539	\$0.00	4/3/2006	\$0.00
RLI INSURANCE COMPANY	6668	\$0.00	5/23/2006	\$0.00
ROBBINS CHERYL	6264	\$175,000.00	5/18/2006	\$0.00
ROBBINS DAVID H	9004	\$0.00	7/5/2006	\$0.00
ROBERT BOSCH GMBH	16771	\$1,900,000.00	1/10/2008	\$1,900,000.00
ROBERT BOSCH GMBH	16220	\$15,000,000.00	8/16/2006	\$475,000.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROBERT E DETTINGER	10416714			\$292,799.13
ROBERT H BRUST	11105	\$568,958.67	7/26/2006	\$0.00
ROBERT J REMENAR	11956	\$0.00	7/28/2006	\$0.00
ROBERT J SZCZESEK AND DONNA M	6548	\$0.00	5/22/2006	\$0.00
ROBERT M SIGLER JR	TBS			\$0.00
ROBERT P HOFFMAN	10416702			\$354,937.89
ROBERT S MILLER JR	14078	\$10,000.00	7/31/2006	\$0.00
ROBERT W FAGAN	10416747			\$94,085.60

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROBERT W KESSLER	10416628			\$832,865.81
ROBIN MEXICANA S DE RL DE CV	14270	\$844,833.40	7/31/2006	\$420,000.00
ROBINETTE DENNIS B	8484	\$0.00	6/26/2006	\$0.00
ROBINSON JOHN H	7412	\$0.00	6/5/2006	\$996,915.45
ROBINSON LOGAN	10053	\$5,157.00	7/20/2006	\$0.00
ROCK EDWARD J	6546	\$0.00	5/22/2006	\$0.00
RODEMAN DONALD W	5790	\$0.00	5/15/2006	\$0.00
RODEMAN DONALD W	5791	\$0.00	5/15/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RODEMAN DONALD W	5792	\$0.00	5/15/2006	\$0.00
RODEMAN DONALD W	5793	\$0.00	5/15/2006	\$216,347.30
RODNEY ONEAL	11969	\$0.00	7/28/2006	\$0.00
ROGER A MEIERS	8625	\$0.00	6/27/2006	\$0.00
ROGERS JOSEPH	15677	\$0.00	7/31/2006	\$0.00
RONALD E JOBE	15622	\$0.00	7/31/2006	\$0.00
RONALD G DENNIS	5153	\$0.00	5/8/2006	\$0.00
RONALD K LEISURE AND MARY L	3254	\$0.00	4/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RONALD L TURKETT	10416719			\$276,697.57
RONALD M POGUE	11957	\$0.00	7/28/2006	\$0.00
RONALD PIRTLE	11958	\$0.00	7/28/2006	\$0.00
RONALD R MALANGA	10416665			\$486,591.99
RONALD VOIGT	13828	\$262,767.00	7/31/2006	\$0.00
RONALD W BELL	10416640			\$642,941.95
RONALD W COX	10416718			\$278,610.96
RONALD W SHIMANEK	10416690			\$389,178.70

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROOSE GERARD	12412	\$0.00	7/28/2006	\$0.00
ROOT NEAL & CO INC	4011	\$30,350.37	5/1/2006	\$22,815.18
RORABAUGH FREDERICK C	12405	\$500,000.00	7/28/2006	\$0.00
ROSE CHARLES L	11119	\$0.00	7/27/2006	\$368,720.27
ROSEMARY BELLAVIA	8618	\$0.00	6/27/2006	\$0.00
ROTAFORM LLC	11527	\$45,258.00	7/27/2006	\$43,242.00
ROTHRIST TUBE INC	2680	\$111,073.70	4/18/2006	\$100,896.19
ROWE DONALD G	15727	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROY E HAZLETT	5421	\$0.00	5/10/2006	\$0.00
ROY J ALONGE	6238	\$0.00	5/18/2006	\$0.00
ROYAL DIE STAMPING CO	2612	\$504,876.99	4/11/2006	\$446,271.20
ROZNOWSKI JOSEPH J	7755	\$0.00	6/9/2006	\$0.00
RT SUB LLC FORMERLY KNOWN AS RECEPTEC LLC	15939	\$16,662.36	8/9/2006	\$0.00
RT SUB LLC FORMERLY KNOWN AS RECEPTEC LLC	16507	\$98,790.36	2/5/2007	\$98,790.36
RUNKLE VIRGINIA	9758	\$1,917,872.23	7/18/2006	\$0.00
RUPLEY I JEFFREY P	10695	\$0.00	7/26/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RYAN JAMES J	5140	\$0.00	5/8/2006	\$0.00
RYAN RICHARD P	10445	\$0.00	7/24/2006	\$0.00
RYTLEWSKI DORIS	8971	\$0.00	7/5/2006	\$0.00
S & Z TOOL & DIE CO INC	2036	\$1,288,259.67	2/15/2006	\$1,288,259.67
S MALCOLM O HARRISON ESQU	16131	\$25,300.00	8/9/2006	\$0.00
S MCKEE C O B MCINTOSH	7610	\$75,000.00	6/7/2006	\$0.00
SABAU MARK D	11268	\$0.00	7/27/2006	\$0.00
SAGER DIANA	10440	\$0.00	7/24/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SAISHA TECHNOLOGY AND CIRCUITS	15600	\$26,750.00	7/31/2006	\$25,950.00
SALGA PLASTICS INC	1167	\$23,602.68	12/15/2005	\$0.00
SALRIN SARAH	13465	\$2,546,940.00	7/31/2006	\$0.00
SAMTEC INC	233	\$1,186.74	10/31/2005	\$1,068.19
SAMUEL CHERWINSKI JR	337	\$1,048,298.40	11/4/2005	\$0.00
SAMUEL O OYEFESO	16000	\$2,140.51	8/9/2006	\$0.00
SANCHEZ OSCAR	13512	\$0.00	7/31/2006	\$0.00
SANDRA P THOMPkins	11605	\$60,500.00	7/27/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SANDRA Y MCCULLOCH	15444	\$0.00	7/31/2006	\$0.00
SANDVIK MATERIALS TECHNOLOGY	590	\$29,390.33	11/15/2005	\$7,862.55
SATTERTHWAITE C RICHARD	10217	\$427,348.62	7/21/2006	\$221,062.65
SAUNDRA L HAMLIN	10830	\$0.00	7/25/2006	\$0.00
SBC ADVANCED SOLUTIONS	1126	\$3,236,025.11	12/12/2005	\$3,236,025.11
SBC ADVANCED SOLUTIONS INC	912	\$3,841.74	11/28/2005	\$3,841.74
SBC DATACOMM	1125	\$7,661.10	12/12/2005	\$7,744.80
SBC GLOBAL	1582	\$110.32	1/17/2006	\$65.85

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SBC GLOBAL	1584	\$368.59	1/17/2006	\$368.59
SBC GLOBAL	1585	\$602.51	1/17/2006	\$602.51
SBC GLOBAL	2529	\$195.10	4/3/2006	\$195.10
SBC GLOBAL	1578	\$373,508.42	1/17/2006	\$373,099.88
SBC GLOBAL	1581	\$816.99	1/17/2006	\$816.99
SBC GLOBAL	1583	\$21.91	1/17/2006	\$21.91
SBC GLOBAL	2103	\$691,047.51	2/23/2006	\$691,047.51
SBC LONG DISTANCE INC	2102	\$29.60	2/21/2006	\$29.60

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SBC LONG DISTANCE INC	1579	\$1,000.00	1/17/2006	\$1,000.00
SBC YELLOW PAGES	563	\$103.31	11/14/2005	\$103.31
SCHAEFER SYSTEMS INTERNATIONAL & SIERRA LIQUIDITY FUND	2696	\$15,234.88	4/19/2006	\$1,174.00
SCHAEFFLER KG	5907	\$64,430.50	5/16/2006	\$55,850.00
SCHIPPER DEBRA	8708	\$95,643.05	6/28/2006	\$0.00
SCHIPPER ROGER	13469	\$0.00	7/31/2006	\$0.00
SCHLEICH GARY L	7739	\$0.00	6/9/2006	\$0.00
SCHRADER BRIDGEPORT INTL INC	11284	\$114,112.12	7/27/2006	\$3,886.35

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SCHRAMEK JAMES A	3763	\$1,661.18	5/1/2006	\$0.00
SCOTT A MCBAIN	12392	\$0.00	7/28/2006	\$0.00
SCOTT SPECIALTY GASES INC	16104	\$12,730.27	8/9/2006	\$4,547.40
SEAN P CORCORAN	15174	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15175	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15176	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15177	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15178	\$10,000.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SEAN P CORCORAN	15179	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15180	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15181	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15182	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15183	\$10,000.00	7/31/2006	\$0.00
SEAN P CORCORAN	15184	\$10,000.00	7/31/2006	\$0.00
SEARS KAREN	7396	\$0.00	6/5/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SECRETARY OF LABOR ON BEHALF OF THE DELPHI PERSONAL SAVINGS PLAN FOR HOURLY RATE EMPLOYEES IN THE UNITED STATES	15135	\$0.00	7/31/2006	\$2,100,000.00
SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	10014	\$507,337.84	7/20/2006	\$293,548.60
SENSUS PRECISION DIE CASTING INC	16479	\$561,083.00	1/11/2007	\$561,083.00
SERGIO L CARRILLO	11254	\$350,000.00	7/27/2006	\$0.00
SEWAR KENNETH D	12126	\$0.00	7/28/2006	\$0.00
SHAFFER LOWELL K	16110	\$1,748,075.00	8/9/2006	\$514,123.00
SHANNON GLENN W	9535	\$0.00	7/14/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SHARON L MILLER	10416675			\$452,832.57
SHEPERD SUSAN	15968	\$10,000.00	8/9/2006	\$0.00
SHEPHERD LAWRENCE L	10277	\$0.00	7/24/2006	\$0.00
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	\$222,238.45	3/13/2006	\$112,748.03
SHERWIN WILLIAMS COMPANY	1472	\$161,816.60	1/9/2006	\$151,725.90
SHOLL J D AND SHOLL ROSEMARIE S	10572	\$2,811,699.50	7/25/2006	\$371,390.62
SHOOPMAN DELBERT D	9561	\$0.00	7/14/2006	\$0.00
SHOWERS GROUP INC & SHEPARD MFG CO INC	4211	\$7,528.00	5/1/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SHRIKANT M JOSHI	15598	\$317,210.00	7/31/2006	\$0.00
SHULMAN ELLIOTT S	7159	\$0.00	5/30/2006	\$0.00
SHUMSKY ENTERPRISES INC	5842	\$135,545.25	5/15/2006	\$74,955.72
SIDNEY A SCOTT	15929	\$8,612.00	8/9/2006	\$0.00
SIEMENS AG	2571	\$30,556.80	4/6/2006	\$0.00
SIEMENS AKTIENGESELLCHAFT	3657	\$17,579.52	5/1/2006	\$4,753.03
SIEMENS BULDING TECHNOLOGIES INC	15692	\$12,209.13	7/31/2006	\$5,506.56
SIEMENS ENERGY & AUTOMATION INC	8675	\$12,639.39	6/27/2006	\$4,423.79

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SIEMENS ENERGY & AUTOMATION INC SUCCESSOR BY WAY OF MERGER TO SIEMENS LOGISTICS & ASSEMBLY SYSTEMS INC	8674	\$416,511.60	6/27/2006	\$365,683.90
SIEMENS PLC A&D DIVISION	8673	\$15,307.20	6/27/2006	\$9,045.88
SIEMENS VDO AUTOMOTIVE INC	2773	\$2,291,767.58	4/26/2006	\$1,000,000.00
SIERRA INTERNATIONAL INC	1726	\$5,849.70	1/31/2006	\$3,333.70
SIERRA LIQUIDITY FUND	16716	\$26,076.60	9/26/2007	\$0.00
SIERRA LIQUIDITY FUND ALEXANDRIA EXTRUSION CO	1246	\$11,497.74	12/21/2005	\$10,655.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE ATLAS PRESSED METALS ASSIGNOR	14681	\$110,033.10	7/31/2006	\$105,924.73

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SIERRA LIQUIDITY FUND LLC ASSIGNEE DYNAMIC CORPORATION ASSIGNOR	14669	\$216,301.71	7/31/2006	\$204,762.78
SIERRA LIQUIDITY FUND LLC ASSIGNEE EISSMANN GROUP AUTOMOTIVE ASSIGNOR	14670	\$16,977.50	7/31/2006	\$11,624.82
SIERRA LIQUIDITY FUND LLC ASSIGNEE HTT INC ASSIGNOR	15984	\$28,239.07	8/9/2006	\$26,385.28
SIERRA LIQUIDITY FUND LLC ASSIGNEE K A TECHNOLOGIES ASSIGNOR	14687	\$15,273.82	7/31/2006	\$13,977.06
SIERRA LIQUIDITY FUND LLC ASSIGNEE MAYVILLE ENGINEERING CO INC ASSIGNOR	15983	\$31,187.22	8/9/2006	\$29,987.45
SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR	15976	\$991.00	8/9/2006	\$991.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE NEW ENGLAND INTERCONNECT SYSTEMS INC ASSIGNOR	14682	\$150,601.20	7/31/2006	\$142,900.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE PVI INDUSTRIAL WASHING ASSIGNOR	14692	\$75,027.43	7/31/2006	\$69,372.55

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SIERRA LIQUIDITY FUND LLC ASSIGNEE SKYWORLD INTERACTIVE INC ASSIGNOR	15978	\$16,709.43	8/9/2006	\$16,250.00
SIMPSON JANNIE	5193	\$0.00	5/8/2006	\$0.00
SINGER DAVID G	7642	\$0.00	6/8/2006	\$0.00
SIT JEROLD	3071	\$0.00	4/28/2006	\$0.00
SLOAN KRISTIN	9757	\$132,646.19	7/18/2006	\$0.00
SMALL PARTS DE MEXICO S DE RL CV JUAREZ MX	11272	\$64,795.10	7/27/2006	\$62,213.04
SMALL PARTS INC	11274	\$176,158.38	7/27/2006	\$176,158.38
SMILEY DORIS M	16128	\$0.00	8/9/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SMITH DIANA B	3246	\$0.00	4/28/2006	\$0.00
SMITH JAMES E	12090	\$0.00	7/28/2006	\$0.00
SMITH RAYMOND C	11909	\$0.00	7/20/2006	\$50,062.30
SMITH ROBERT S	4606	\$0.00	5/4/2006	\$0.00
SMITH THOMAS R	3527	\$0.00	5/1/2006	\$0.00
SMITHSON STACE J	8518	\$0.00	6/26/2006	\$0.00
SMK ELECTRONICS CORP USA	11615	\$12,665.01	7/27/2006	\$1,155.00
SNELL LINDA F	4796	\$0.00	5/5/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SNOW JAMES E	10401	\$0.00	7/24/2006	\$0.00
SNYDER III MARION H	14223	\$100,000.00	7/31/2006	\$0.00
SOFFE A F	5386	\$0.00	5/9/2006	\$0.00
SOJITZ CORPORATION OF AMERICA	11606	\$126,344.36	7/26/2006	\$50,493.75
SOLGAT JERRY J	14171	\$0.00	7/31/2006	\$0.00
SOLVAY FLUORIDES LLC	7089	\$673,732.61	5/30/2006	\$550,066.96
SONY ERICSSON MOBILE COMMUNICATIONS USA INC	2353	\$1,373,431.35	3/22/2006	\$1,252,598.52
SOSNOWCHIK BARBARA K	16711	\$79,902.00	9/24/2007	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SOSNOWCHIK THOMAS J	10765	\$320,532.00	7/25/2006	\$0.00
SOSNOWCHIK THOMAS J	16710	\$5,836.00	9/24/2007	\$0.00
SOSNOWCHIK THOMAS J	16712	\$1,524,000.00	9/24/2007	\$0.00
SOSNOWCHIK THOMAS J	16715	\$76,442.00	9/27/2007	\$861,415.82
SOULES MERRIE	12027	\$0.00	7/28/2006	\$0.00
SOUTH TEXAS COLLEGE	16590	\$1,257.82	3/28/2007	\$0.00
SOUTHWEST RESEARCH INSTITUTE	12108	\$27,271.67	7/28/2006	\$21,639.49
SOUTHWEST RESEARCH INSTITUTE	12109	\$797.40	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SOUTHWIRE COMPANY	16446	\$144,962.44	5/30/2006	\$140,274.95
SOVA JANICE A	5078	\$0.00	5/8/2006	\$0.00
SPCP GROUP LLC AS ASSIGNEE OF BEAVER MANUFACTURING COMPANY	14133	\$267,469.05	7/31/2006	\$0.00
SPCP GROUP LLC AS ASSIGNEE OF ENERGY CONVERSION COMPANY	14135	\$1,424,133.17	7/31/2006	\$1,424,133.17
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	\$2,752,068.75	7/31/2006	\$2,752,068.75
SPCP GROUP LLC AS ASSIGNEE OF JABIL CIRCUIT INC	14140	\$1,641,742.91	7/31/2006	\$1,641,742.27
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	\$511,656.31	7/31/2006	\$165,041.45
SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	\$2,565,472.27	7/31/2006	\$2,565,472.27

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPCP GROUP LLC AS ASSIGNEE OF SERIGRAPH INC	14139	\$1,206,143.24	7/31/2006	\$986,570.28
SPCP GROUP LLC AS ASSIGNEE OF SOLUTION RECOVERY SERVICES INC	14143	\$338,650.56	7/31/2006	\$279,156.30
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14144	\$887.24	7/31/2006	\$887.24
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14145	\$9,359.53	7/31/2006	\$9,359.53
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	\$5,430,121.66	7/31/2006	\$5,430,121.66
SPECIAL ELECTRIC	9601	\$25,211.74	7/17/2006	\$25,211.74
SPECIAL SITUATIONS INVESTING GROUP INC	15423	\$6,153,413.36	7/31/2006	\$5,875,413.00
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	\$1,956,624.48	5/22/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC	5980	\$9,225,767.18	5/16/2006	\$9,157,458.38
SPERRY & RICE MFG CO LLC	26	\$162.00	10/17/2005	\$81.00
SPRINT NEXTEL CORP	474	\$319,224.11	11/10/2005	\$182,628.93
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	\$72,034.20	7/18/2006	\$72,025.32
SPX CORPORATION CONTECH DIVISION	10397	\$59,289.47	7/24/2006	\$59,289.47
SPYKER EDWARD D	9448	\$0.00	7/13/2006	\$0.00
SSOE INC	16541	\$31,991.00	2/13/2007	\$0.00
STAGECOACH CARTAGE	5069	\$3,890.28	5/8/2006	\$2,990.24

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STAHL SPECIALTY COMPANY EFT	10724	\$1,384,396.89	7/25/2006	\$1,342,252.00
STANG ROBERT A	7448	\$0.00	6/5/2006	\$0.00
STANHOPE JOHN C	9691	\$0.00	7/17/2006	\$0.00
STANLEY ELECTRIC SALES OF AMERICA INC	12257	\$217,822.60	7/28/2006	\$217,822.60
STATE OF MICHIGAN DEPARTMENT OF TREASURY	2420	\$10,790,199.00	3/27/2006	\$2,992,000.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	4536	\$20,048.53	5/2/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	5761	\$1,250,306.00	5/12/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	6354	\$666,927.27	5/19/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STATE OF MICHIGAN DEPARTMENT OF TREASURY	6383	\$248,083.00	5/19/2006	\$0.00
STEARNS PRESTON N	7046	\$0.00	5/30/2006	\$0.00
STEEPROCK ALYCE	8006	\$0.00	6/15/2006	\$0.00
STEPHEN J LARIMORE	10416697			\$369,142.92
STEPHEN ZORICH	16053	\$0.00	8/9/2006	\$0.00
STEVEN A KIEFER	15448	\$0.00	7/31/2006	\$0.00
STEVEN DERAEDT	16181	\$0.00	8/9/2006	\$0.00
STIMPSON EDWIN B CO INC	15607	\$3,603.60	7/31/2006	\$2,184.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

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STIPP KEITH	12411	\$0.00	7/28/2006	\$0.00
STRANEY MICHAEL D	13575	\$6,000,000.00	7/31/2006	\$0.00
STRANEY PATRICK J	9980	\$0.00	7/20/2006	\$0.00
STRANEY PATRICK J	8781	\$0.00	6/30/2006	\$0.00
STRANEY PATRICK J	16722	\$1,127,091.00	10/9/2007	\$0.00
STRANEY PATRICK J	16723	\$732,609.00	10/9/2007	\$550,626.45
STRIFFLER THOMAS K	3446	\$0.00	5/1/2006	\$0.00
STROEH STEPHEN L	15365	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STUART R ALLEN	10416659			\$508,298.50
STULL VIRGINIA MD	4088	\$0.00	5/1/2006	\$0.00
SUMIDA AMERICA INC	10372	\$79,613.00	7/24/2006	\$79,613.00
SUMITOMO WIRING SYSTEMS USA INC	2111	\$92,057.65	2/24/2006	\$58,634.22
SUPERIOR PLASTIC INC	12350	\$65,511.81	7/28/2006	\$62,986.06
SUPPLIER INSPECTION SERVICES INC	2426	\$103,832.09	3/27/2006	\$98,138.09
SUPPLIER LINK SERVICES INC	16544	\$51,817.86	2/16/2007	\$48,012.86
SUPPLIER LINK SERVICES INC	808	\$51,817.86	11/22/2005	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SUSAN E FORD	5551	\$0.00	5/10/2006	\$0.00
SUSAN K LAWRENCE	10416693			\$380,357.86
SUZAK LAWRENCE P	9194	\$0.00	7/10/2006	\$0.00
SYZ ROLMEX S DE RL DE CV	2028	\$41,742.27	2/15/2006	\$41,742.27
SZCZESEK ROBERT J	6547	\$0.00	5/22/2006	\$0.00
TAKATA CORPORATION	10968	\$0.00	7/26/2006	\$0.00
TAKATA CORPORATION	10965	\$0.00	7/26/2006	\$0.00
TANYA L STUBBS	15780	\$250,000.00	8/1/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TAX COLLECTOR PINELLAS COUNTY	4527	\$44,542.68	5/2/2006	\$22,271.34
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION	12828	\$2,696,313.72	7/28/2006	\$2,671,979.95
TDK CORPORATION OF AMERICA	11965	\$105,650.59	7/28/2006	\$105,117.58
TDK CORPORATION OF AMERICA	11966	\$5,491.20	7/28/2006	\$2,734.20
TDK CORPORATION OF AMERICA	11967	\$5,019,217.38	7/28/2006	\$4,993,895.44
TECHNICAL MATERIALS INC	9106	\$407,748.06	7/7/2006	\$407,748.06
TECHNOLOGY PROPERTIES LTD	14943	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14944	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14945	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14946	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14947	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14948	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14949	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14950	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14951	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14952	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14953	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14954	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14955	\$0.00	7/31/2006	\$1,250,000.00
TECHNOLOGY PROPERTIES LTD	14956	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14957	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14958	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14959	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14960	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14961	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14962	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15151	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15152	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15153	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15154	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15155	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15156	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15157	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15158	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15159	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15160	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15161	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15162	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15163	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15164	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15165	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15166	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15167	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15168	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15169	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15170	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15172	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15381	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15382	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15383	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15384	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15385	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15386	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15387	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15388	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15389	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15390	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15391	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15392	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15393	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15394	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15395	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15397	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15398	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15399	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15400	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15401	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15402	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15403	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15404	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15405	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15406	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15407	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15408	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15409	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15410	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15411	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15412	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15413	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15414	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15415	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15416	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15418	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15419	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15420	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15421	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15422	\$0.00	7/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15396	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15417	\$0.00	7/31/2006	\$0.00
TECNOMECSRL	2447	\$1,635.00	3/29/2006	\$1,635.00
TECNOMECSRL	2448	\$1,880.39	3/29/2006	\$1,880.39
TECNOMECSRL	2449	\$642.11	3/29/2006	\$642.11
TECNOMECSRL	2450	\$3,788.49	3/29/2006	\$3,788.49
TECNOMECSRL	2451	\$24,742.00	3/29/2006	\$24,742.00
TECNOMECSRL	2452	\$1,442.59	3/29/2006	\$1,442.59
TECNOMECSRL	2453	\$360.65	3/29/2006	\$360.65

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECNOMECS SRL	2454	\$4,082.43	3/29/2006	\$4,082.43
TECNOMECS SRL	2455	\$7,291.83	3/29/2006	\$7,291.83
TECNOMECS SRL	2456	\$1,076.77	3/29/2006	\$1,076.77
TELEFLEX AUTOMOTIVE MANUFACTURING CORPORATION	1728	\$212,632.48	1/31/2006	\$181,558.42
TELEFLEX INCORPORATED DBA TELEFLEX MORSE	1703	\$59,962.24	1/30/2006	\$9,604.54
TENNESSEE VALLEY AUTHORITY	1695	\$1,268,394.16	1/30/2006	\$0.00
TENNESSEE VALLEY AUTHORITY TVA	2187	\$1,268,394.16	3/6/2006	\$0.00
TERRY A NEUBAUER	10416694			\$377,570.41

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TERRY GAY	16014	\$524,695.00	8/9/2006	\$0.00
TERRY M WILLINGHAM	13541	\$0.00	7/31/2006	\$0.00
TESA AG	11681	\$2,227,147.77	7/27/2006	\$1,837,259.00
TESTEQUITY INC	16583	\$206,964.00	3/20/2007	\$165,246.00
TEXAS FOUNDRIES LTD	1773	\$516,132.52	2/3/2006	\$162,058.39
TEXAS INSTRUMENTS INCORPORATED	15378	\$996,729.62	7/31/2006	\$565,661.33
TEXAS INSTRUMENTS INCORPORATED AND TEXAS INSTRUMENTS INCORPORATED S&C	2713	\$6,253,576.29	4/24/2006	\$6,253,576.29
TGI DIRECT INC	8927	\$10,119.17	7/5/2006	\$6,227.10

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TGI DIRECT INC	8929	\$68,364.68	7/5/2006	\$45,159.62
THACKER WALTER R	7948	\$0.00	6/13/2006	\$0.00
THE BRIX GROUP INC	8139	\$44,754.00	6/19/2006	\$19,256.34
THE BRIX GROUP INC	8229	\$2,896,591.72	6/19/2006	\$1,648,228.95
THE CHERRY CORPORATION	10180	\$1,670,436.79	7/21/2006	\$1,443,710.70
THE DAYTON POWER AND LIGHT COMPANY	10373	\$61,309.20	7/24/2006	\$37,272.92
THE FURUKAWA ELECTRIC CO LTD	2648	\$546,719.03	4/13/2006	\$0.00
THE GOODYEAR TIRE & RUBBER COMPANY	6956	\$1,332,006.89	5/26/2006	\$1,275,000.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THE GROWING CONCERN	1507	\$1,039.50	1/10/2006	\$1,039.50
THEODORE LEWIS	9603	\$10,000.00	7/17/2006	\$0.00
THEODORE LEWIS	9604	\$19,523.00	7/17/2006	\$0.00
THEODORE LEWIS	10626	\$1,312,436.00	7/25/2006	\$0.00
THERESA A BROWN FORMERLY THERESA A MITCHELL	11277	\$0.00	7/27/2006	\$0.00
THERESA MOSLEY	9731	\$150,000.00	7/18/2006	\$0.00
THOMAS ANNA	14183	\$29,530.00	7/31/2006	\$0.00
THOMAS D GOODMAN	12115	\$0.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THOMAS D GOODMAN	12124	\$0.00	7/28/2006	\$0.00
THOMAS E RIES	10416710			\$305,924.56
THOMAS ENGINEERING COMPANY	7459	\$100,819.04	6/5/2006	\$93,373.95
THOMAS J SOSNOWCHIK	16704	\$281,332.00	9/14/2007	\$0.00
THOMAS L ARNOLD	14074	\$0.00	7/28/2006	\$0.00
THOMAS L KLUSMEYER	10416641			\$622,282.64
THOMAS N TWOMEY	15623	\$0.00	7/31/2006	\$0.00
THOMAS R MONTOUR	15877	\$0.00	8/9/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THREE 60 PRODUCTIONS & SIERRA LIQUIDITY FUND	2691	\$10,701.40	4/19/2006	\$4,274.40
THYSSENKRUPP STAHL CO	16491	\$1,384,396.89	1/22/2007	\$0.00
THYSSENKRUPP WAUPACA	16490	\$6,678,072.11	1/22/2007	\$0.00
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	\$1,777,501.48	7/27/2006	\$1,112,587.31
TIMOTHY J SKINNER	13558	\$149,036.00	7/31/2006	\$0.00
TIMOTHY P GLENNON	6857	\$0.00	5/25/2006	\$0.00
TINNERMAN PALNUT ENG PRODS	2638	\$2,012.50	4/13/2006	\$1,012.50
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	\$202,626.18	4/13/2006	\$197,348.89

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TINNERMAN PALNUT ENGINEERED PRODUCTS	2626	\$1,174.50	4/13/2006	\$1,110.83
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	\$1,923.00	4/13/2006	\$651.88
TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	\$4,770.00	4/13/2006	\$4,759.91
TINNERMAN PALNUT ENGINEERED PRODUCTS	2628	\$2,690.25	4/13/2006	\$0.00
TIP ENGINEERING GROUP INC	10378	\$721,827.32	7/24/2006	\$26,350.00
TK HOLDINGS INC	10964	\$0.00	7/26/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	10571	\$0.00	7/25/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	10570	\$0.00	7/25/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TOMPKINS DOUGLASS L	8696	\$0.00	6/23/2006	\$0.00
TONI LEE A	3923	\$0.00	5/1/2006	\$0.00
TONYETTA L ANDREWS EXS EST	6969	\$0.00	5/30/2006	\$0.00
TOSCH GAY	9765	\$1,329,479.55	7/18/2006	\$0.00
TOSCH PAUL J	9783	\$4,810,566.48	7/18/2006	\$4,099,753.52
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	\$599,351.09	7/28/2006	\$597,611.14
TOWER AUTOMOTIVE INC	11443	\$841,669.98	7/27/2006	\$0.00
TOWER AUTOMOTIVE INC	15221	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TOWER AUTOMOTIVE INC	16573	\$14,540,878.50	3/14/2007	\$1,150,000.00
TOWNSEND WILLIE J	15790	\$0.00	8/2/2006	\$0.00
TPO DISPLAYS USA INC FKA MOBILE DISPLAY SYSTEMS	16375	\$595,386.02	10/19/2006	\$595,386.02
TRANS TRON LTD INC	9263	\$2,901,601.14	7/11/2006	\$2,901,601.14
TREGO MICHAEL P	10842	\$0.00	7/25/2006	\$0.00
TRICON INDUSTRIES INC	8935	\$71,548.68	7/5/2006	\$71,548.68
TRICON INDUSTRIES INC	8937	\$644,677.01	7/5/2006	\$0.00
TRITON INDUSTRIES INC	11229	\$78,757.21	7/26/2006	\$46,587.40

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TROTT THOMAS V	7171	\$0.00	5/31/2006	\$0.00
TROUTMAN TERRY	12362	\$0.00	7/28/2006	\$0.00
TT ELECTRONICS OPTEK TECHNOLOGY	9037	\$1,676,212.31	7/5/2006	\$272,409.26
TUCKER JIMMY R	8714	\$0.00	6/28/2006	\$0.00
TYCO ELECTRONICS CORPORATION	10707	\$2,997,056.91	7/26/2006	\$2,142,948.59
UNISEAL INC	1916	\$48,784.11	2/8/2006	\$540.00
UNITED PLASTICS GROUP INC	11200	\$358,909.35	7/26/2006	\$281,972.65
UNITED PLASTICS GROUP INC	13572	\$46,538.80	7/25/2006	\$43,513.29

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
UNITED STARS INDUSTRIES INC	16695	\$13,238.61	10/24/2005	\$0.00
UNITED STATES STEEL CORP	8657	\$399,548.00	6/27/2006	\$399,548.00
UNITED TELEPHONE COMPANY OF OHIO	6407	\$289,254.87	5/22/2006	\$119,526.48
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2174	\$234,500.00	3/3/2006	\$403,340.00
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2175	\$1,016,065.83	3/3/2006	\$1,016,065.83
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	6878	\$85,400.00	5/25/2006	\$433,881.97
UPG DE MEXICO S DE RL DE CV	13546	\$42,827.19	7/31/2006	\$42,827.19
UPSON RITA	6220	\$0.00	5/17/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
US AEROTEAM	10756	\$600,000.00	7/25/2006	\$600,000.00
US AEROTEAM INC	10711	\$444,213.68	7/25/2006	\$0.00
US DEPT OF HEALTH AND HUMAN SERVICES	2578	\$65,799.34	4/6/2006	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16727	\$0.00	10/18/2007	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16728	\$0.00	10/18/2007	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16747	\$30,000.00	11/14/2007	\$30,000.00
US LABOR SECRETARY ON BEHALF OF ASEC MANUFACTURING SPONSORED EMPLOYEE BENEFIT PLANS	9826	\$0.00	7/18/2006	\$60,000.00
US SECURITIES AND EXCHANGE COMMISSION	2445	\$0.00	3/16/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VALDEZ RACHELLE R	14063	\$0.00	7/31/2006	\$0.00
VALEO CLIMATE CONTROL CORPORATION	11462	\$506,709.93	7/27/2006	\$156,725.41
VALEO INC	14044	\$0.00	7/31/2006	\$0.00
VALMARK INDUSTRIES	1880	\$60,748.63	2/6/2006	\$60,577.03
VANDENBERG FREDERIC P	8575	\$0.00	6/26/2006	\$447,978.29
VANGUARD DISTRIBUTORS INC	9319	\$788,321.49	7/11/2006	\$788,321.49
VANUS GORDON R	5552	\$22,762.20	5/10/2006	\$0.00
VAUGHN W BOILORE	6170	\$0.00	5/17/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VECTOR CANTECH INC	14065	\$267,735.70	7/31/2006	\$249,253.70
VENUS J MCDOWELL	13810	\$0.00	8/21/2006	\$0.00
VERITAS SOFTWARE CORPORATION	10913	\$40,867.33	7/26/2006	\$40,867.33
VERIZON NORTH INC	2340	\$5,083.55	3/20/2006	\$4,200.00
VERNILLE SUSAN	6327	\$0.00	5/19/2006	\$0.00
VERSATILE ENGINEERING	3840	\$37,740.00	5/1/2006	\$35,053.59
VICKI SMITH HOLBROOK	9049	\$0.00	7/6/2006	\$0.00
VICTORIA J OVERLAND	4086	\$0.00	4/25/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VICTORY PACKAGING LP	11640	\$6,183,936.00	7/27/2006	\$4,183,936.00
VINCENT H STEINBEISER	6745	\$0.00	5/24/2006	\$0.00
VINCENT R DEZORZI	13829	\$202,330.00	7/31/2006	\$0.00
VINCENT W RICHARD JR	3418	\$0.00	5/1/2006	\$0.00
VIRGIS W COLBERT	11106	\$797,916.33	7/26/2006	\$0.00
VISCONTI CARL H	12113	\$0.00	7/28/2006	\$0.00
VISTEON CORPORATION	1850	\$0.00	2/6/2006	\$0.00
VISTEON CORPORATION	1854	\$0.00	2/6/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VJ TECHNOLOGIES INC	16460	\$83,839.32	12/19/2006	\$83,839.32
VOLKER J BARTH	11321	\$0.00	7/27/2006	\$0.00
VOLLAND ELECTRIC	14660	\$52,448.27	7/31/2006	\$25,901.84
VON GRABE JOACHIM	9503	\$0.00	7/14/2006	\$0.00
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	\$359,507.57	7/28/2006	\$359,507.57
VREELAND JR ROY C	6676	\$0.00	5/23/2006	\$0.00
W ALAN LEVIJOKI	8759	\$180.00	6/29/2006	\$692,954.99
WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V	12052	\$30,000.00	7/28/2006	\$5,000.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WARNER ELECTRIC LLC	5970	\$78,321.60	5/16/2006	\$74,592.00
WARNER SUPPLY INC & SIERRA LIQUIDITY FUND	2590	\$5,926.96	4/10/2006	\$948.67
WARREN GARY H	4153	\$0.00	5/1/2006	\$0.00
WARREN WILLIAM S	7793	\$0.00	6/12/2006	\$1,720,220.81
WASHINGTON LABORATORIES LTD	16515	\$38,900.00	2/7/2007	\$0.00
WAYNE H BANK	10854	\$20,000.00	7/25/2006	\$424,890.38
WAYNE J VARADY	10416716			\$292,156.89
WEATHERALL JEFFREY	12179	\$169,251.00	7/28/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WEAVER JR FRED C	6230	\$0.00	5/18/2006	\$0.00
WEINMANN PATRICIA C	16175	\$0.00	8/9/2006	\$0.00
WELLMAN RAYMOND	7345	\$0.00	6/2/2006	\$0.00
WESCO DISTRIBUTION INC	12223	\$59,964.21	7/28/2006	\$57,118.87
WESLEY A VINCENT	10416742			\$145,458.72
WESLEY D HELM	11033	\$1,690,647.15	7/26/2006	\$943,091.30
WEST JAMES B	4794	\$0.00	5/5/2006	\$0.00
WESTPHAL NANCY	7462	\$0.00	6/5/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WESTWOOD ASSOCIATES INC	14918	\$66,399.42	7/31/2006	\$66,399.42
WETTLIN JON	15637	\$0.00	7/31/2006	\$0.00
WHEATLEY MARY	5653	\$0.00	5/11/2006	\$0.00
WILDER CATHY L	10829	\$0.00	7/25/2006	\$0.00
WILKIE THOMAS R	12419	\$0.00	7/28/2006	\$0.00
WILLIAM B HANNA	13543	\$180,600.00	7/31/2006	\$0.00
WILLIAM C FINK	10416667			\$480,429.41
WILLIAM C SPELMAN	15998	\$0.00	8/9/2006	\$256,474.07

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WILLIAM E LLOYD AND JANET E	3532	\$0.00	5/1/2006	\$0.00
WILLIAM E TURNER	7319	\$0.00	6/1/2006	\$0.00
WILLIAM E ZIELKE	10416735			\$197,943.98
WILLIAM G BILLIG TR	3492	\$0.00	5/1/2006	\$0.00
WILLIAM GERALD VANCE	14831	\$8,107.00	7/31/2006	\$0.00
WILLIAM J O'MALLEY JR	10416745			\$127,309.70
WILLIAM M JENKINS	10416732			\$200,848.49
WILLIAM MILLER JR AND LILLIE M	8308	\$0.00	6/21/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WILLIAM P DOWNEY	14370	\$20,641.44	7/31/2006	\$0.00
WILLIAM R HERREN	11944	\$0.00	7/28/2006	\$1,400,340.06
WILLIAMS BETTY A	10568	\$0.00	7/24/2006	\$0.00
WINGEIER KENNETH G	9800	\$721,575.00	7/18/2006	\$0.00
WINGEIER KENNETH G	9801	\$2,047,969.48	7/18/2006	\$0.00
WINGEIER KENNETH G	9802	\$16,251.00	7/18/2006	\$0.00
WINGEIER KENNETH G	9803	\$1,632,223.54	7/18/2006	\$0.00
WINGEIER KENNETH G	9804	\$31,779.00	7/18/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WINGEIER KENNETH G	9805	\$178,453.00	7/18/2006	\$946,922.88
WISCONSIN ELECTRIC POWER COMPANY	1047	\$415,675.19	12/6/2005	\$405,194.95
WOLCOTT NORMAN R	3183	\$0.00	4/28/2006	\$0.00
WOMACK JANICE M	7258	\$0.00	6/1/2006	\$0.00
WOOD DAVID	12364	\$0.00	7/28/2006	\$0.00
WOODBURY MARION L	13477	\$0.00	7/31/2006	\$0.00
WORK LYNNE H	16007	\$0.00	8/9/2006	\$0.00
WRIGHT C	13544	\$0.00	7/31/2006	\$0.00

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WRIGHT JULIAN	4662	\$0.00	5/4/2006	\$0.00
WRIGHT PLASTIC PRODUCTS CO LLC	16447	\$76,844.72	12/8/2006	\$72,148.40
WRIGHT PLASTIC PRODUCTS CO LLC	14878	\$76,844.72	7/31/2006	\$0.00
WRIGHT STATE UNIVERSITY	2906	\$126,323.97	4/27/2006	\$82,394.31
WYDNER JOHN D	3912	\$0.00	5/1/2006	\$0.00
YAHNE JOHN E	11358	\$0.00	7/27/2006	\$0.00
YAZAKI NORTH AMERICA INC	13183	\$1,484,512.92	7/31/2006	\$382,919.41
YORK INTERNATIONAL CORP	15531	\$74,971.50	7/31/2006	\$74,971.50

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
YORK INTERNATIONAL CORP	15530	\$88,202.55	7/31/2006	\$88,202.55
YOUNGBLOOD JONES LILLY P	7862	\$0.00	6/13/2006	\$0.00
YVONNE ROBERTS	3720	\$43,444.04	5/1/2006	\$0.00
ZAJACZKOWSKI WILLIAM M	4363	\$0.00	5/2/2006	\$0.00
ZEBULA THOMAS J	8186	\$0.00	6/19/2006	\$0.00
ZEILINGER BARBARA A	10259	\$82,601.93	7/21/2006	\$0.00
ZEILINGER ROBERT J	10195	\$1,436,921.15	7/21/2006	\$925,908.17
ZEISS CARL IMT CORP	10882	\$76,784.27	7/25/2006	\$76,784.27

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EXHIBIT A - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ZELLER ELECTRIC OF ROCHESTER INC AKA ZELLER ELECTRIC INC	12374	\$33,257.86	7/28/2006	\$33,257.86
ZENTRIX TECHNOLOGIES INC	9107	\$98,067.90	7/7/2006	\$98,067.90
ZF BOGE ELASTMETALL LLC	12017	\$99,852.32	7/28/2006	\$74,932.82
ZHOU PETER S	10832	\$140,061.72	7/25/2006	\$0.00
ZIZELMAN JAMES	15956	\$1,000.00	8/9/2006	\$0.00

Total:

Total Modified Claim Amont: